

STATE OF UTAH

Annual Accounts Receivables Report

For the Fiscal Year Ended June 30, 2004

To the Governor and the 2005 Legislature



Issued by the Office of State Debt Collection

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EXECUTIVE SUMMARY

OFFICE OF STATE DEBT COLLECTION

Mission of the Office:

The mission of the Office of State Debt Collection (OSDC) is to maximize receipt of money to the State of Utah by effectively managing and collecting state receivables.

Responsibilities of the OSDC:

The OSDC was organized during Fiscal Year 1996. The enabling legislation is found in Utah Code Annotated 63A-8.

The major responsibilities of the OSDC are to:

- Collect and manage state receivables;
- Develop consistent policies, procedures and guidelines for accounting, reporting, collecting and writing-off monies owed to the state;
- Prepare quarterly and annual reports of the state's receivables; and
- Oversee and monitor state agencies receivable programs to ensure that state agencies follow established policies and procedures and collection of accounts receivable is efficient.

Funding of the OSDC:

The OSDC is funded with fees and interest collected from the debtor in addition to the original debt amount owed. The fees are approved in the annual appropriation act passed by the legislature. The fees and interest are deposited into the "State Debt Collection Fund" as designated in 63A-8-301. In summary, the OSDC receives no state funding but is funded with dollars collected from the citizens owing the receivable.

The fees and interest authorized by law, 63A-8-201, and those actually being charged are presented below:

- A fee to cover the administrative cost of collection. The authorized fee for FY04 is 15%.
- A late penalty fee that may not be more than 10% of the account receivable. The authorized fee for FY04 is 5%. Current practice is to combine the administrative fee and the penalty and call it cost of collection.
- Interest is assessed as presented below:
 - Accounts where court judgments have been entered are charged the federal post-judgment interest rate in effect at January 1 of each year. The rate attaches for the life of the account. The rate in effect from 7-01-03 to 12-31-03 was 3.41%. The rate changed on Jan. 1, 2004 to 3.28%.
 - Accounts where no court judgment is entered are charged the prime rate in effect on July 1 of each year, plus 2%. The rate on the account fluctuates with the rate changes. The rate charged in FY04 is 6.0%.

Monies in the State Debt Collection Fund are used to offset systems, administrative, legal, and other collection costs of the OSDC. The fees are also used to provide training to state agencies. The post-judgment interest is used to fund the organized collection programs in the District Courts. In recent years the fund has also been used to supplement the general fund.

EXECUTIVE SUMMARY

During fiscal year 2004, state receivables increased by \$ 91.2 million. Significant changes and issues are presented below:

- Short-term receivables increased \$44.34 million. Reasons for the change in receivable balance are identified on the individual agency reports that follow. Major receivable increases (those in excess of \$10.0 million) occurred in the Tax Commission, Board of Education, Department of Corrections, Department of Workforce Services-Public Assistance, and Department of Transportation. Major decreases (those in excess of \$5.0 million) occurred in the District Courts, Department of Human Services-ORS, and Department of Health. Receivables due from the Federal Government increased \$1.4 million, 0.6% and are 100% collectible. Net of Federal receivables, short-term receivables increased \$42.9 million, 6.1%. Estimated collectible receivables from Free Revenue increased \$2.0 million, 2.4%.
- Long-term receivables increased a net of \$46.9 million.
- Agencies reporting in excess of 5% of the State's gross short-term receivables are the Department of Transportation (7.64%), Department of Corrections (7.62%), Department of Health (10.51%), Utah State Tax Commission (18.87%), and Human Services - ORS (37.90%). The sum of these agencies' gross short-term receivables is \$796.57 million or 82.53%.
- Short-term *Past-due* receivables increased by 2.5%, and receivables *Past-due Over 90 Days* decreased 0.82%, also delinquent receivables older than 3 years decreased 6.94%.
- Recent GASB accounting standards that continue to be implemented will result in more accurate reporting of receivables.
- Most agencies and divisions reported their receivables during FY 2004 - Crime Victim Reparations is one division that did not report. However, not all agency reports were prepared using the same criteria. This will be followed by the Office of State Debt Collection (OSDC) to be sure that more consistent criteria are represented in the future.
- The State met only two of the six performance goals. This is the same as FY 2002 and FY 2003. Twenty-seven of the 36 reporting agencies met half or more of the goals or 75.0%. Two agencies met all of the goals or 5.55%. Five agencies/departments, i.e., District Courts, OSDC, Tax, Office of Recovery Services (ORS), and Public Assistance have receivables that by their nature are delinquent upon presentation and therefore skew the results for the entire state. The OSDC will continue to research new performance measures that will better identify the results of each agency.
- OSDC collections continue to improve. The collections for the past five years are as presented below:

	FY00	FY01	FY02	FY03	FY04
Private Sector	\$2,221,028	\$3,361,414	\$3,085,802	\$4,159,095	\$4,271,467
Finders	\$312,993	\$545,026	\$945,699	\$986,415	\$1,157,978

During FY2004 money collected, except for Tax and ORS, was distributed to State agencies and others. OSDC also transferred \$50,000 from Retained Earnings to the General Fund, and \$406,360 from collected Post Judgment Interest to the District Courts.

- The cost of collection is not reported by all state agencies. Formalized collection programs capture and report their costs. Agencies with collection costs of less than \$300.00 are not required to report.

GOALS

OSDC will pursue the following goals to enhance the effective management and collection of receivables generated by the State and other receivables the State is responsible to collect.

- Work with state agencies and the State Legislature to enact laws to: 1) increase access to state agency information such as the Wage Labor Data Base; 2) increase the use of Civil Procedures in the collection of debt owed to the State; 3) to authorize the use of additional collection tools such as: a) Drivers License revocation; b) Electronic Representation to collect NSF checks including the NSF Service Charge.
- OSDC will continue to complete and enhance the automation of daily operation processes and reporting. OSDC will provide online-reports to state agencies allowing them to track the collection progress on their accounts beginning January 2005.
- OSDC will continue to work with the Federal Government to obtain authorization to participate in the Federal Offset program. In early 2004 OSDC was informed that legal issues are being resolved and that it will be at least one more year before participation can begin. Based on the success of the State's Offset program, the use of this tool will result in increased collections for the State.
- OSDC will meet with each of the State agencies and review their receivable and collection programs and offer appropriate assistance and guidance.
- OSDC, in partnership with the Attorney General's Office, will continue to pursue legal action on accounts that are not successfully handled by the State's contracted collection Vendors such as collections from businesses in the State. OSDC will establish an automated process to track legal actions in process, next steps to be taken; and automate the generation of legal documents required to progress to the next step.

MAJOR ACCOMPLISHMENTS IN FY04

- During FY04, OSDC visited with representative of each state agency – excluding Alcoholic Beverage Control. We reviewed receivable practices, policies and procedures. OSDC identified areas where improvement is needed and made suggestions to each agency. A new method of reporting quarterly manual reports was discussed and implemented. Discussions are ongoing with Crime Victim Reparations to identify methods of valuing, reporting, and transferring delinquent accounts to OSDC.
- OSDC staff programmed and implemented a new Case Management System (CMS). Data from the old receivable system was converted and imported into CMS. CMS provides more efficient access to data. CMS automates the creation of FINET transactions, and freed up one FTE.
- All placement processes programs and interfaces were rewritten to work with CMS. New Access tables were developed for accounts to be input manually.
- Prior to FY04, all “proof of claims” (proofs) were sent to the third party vendors. As part of the CMS implementation and our new contract with third party vendors, all proofs were returned to OSDC. OSDC implemented a new numbering and filing system so that the proofs can be easily filed and retrieved.
- During FY04, OSDC’s Attorney General’s representative (AG) handled bankrupt accounts and pursued legal action on accounts that were not being collected by the state contracted collection vendors. The AG has been successful collecting business accounts where our collection vendors have not. Evidence of the value of this program is now being realized and as stated in our goals, the intent is to expand and automate this program with the anticipation of greater collection success and social justice.
- The option for debtors to use credit cards as a method of payment was implemented in FY03 and continues in FY04. During FY04 \$184,836 was collected via credit cards. The use of credit cards allows the state to receive their payments quicker and eliminates the potential of dishonored checks.
- Specifications and programming work has begun on the OSDC on-line system. This system will be available to agencies in January 2005. The on-line system will allow individual agencies to view placement and current status of their OSDC accounts.
- Specifications and screens are being developed for the new Legal system. More work is needed before programming can begin. Implementation will begin in late FY05.

RECOMMENDATIONS

- ORS should consider outsourcing receivables where employment cannot be found and income withholding cannot be initiated. This would include debtors who are self-employed, working in the cash economy, or have disabilities, etc.

ORS receivables represent 37.9% of the State’s outstanding short-term receivables. ORS has many effective tools and automated systems to enforce the collection of child support and other related debt that are being utilized in their successful collection program. For the most part, collections will be handled through ORS automated systems that locate employed debtors and initiate income withholding without worker intervention. To generate additional dollars for the State and create social justice, OSDC recommends outsourcing receivables related to debtors where the debtor’s employment is unknown. Not only does this provide a vehicle for additional revenue generation but it also creates social justice by not ignoring collection efforts on the more difficult cases. Outsourcing costs are paid only when recoveries are made, and those costs can be collected from the debtor, resulting in no costs to the State. Other states including Illinois, Oklahoma, Georgia, Maryland, Arkansas, and Ohio have utilized private sector collection vendors as additional resources to assist in the collection of child enforcement type debt.

- In order to clarify and report the delinquency of court accounts accurately, the courts should make clear to the offenders their expectations related to payment of fines and fees by stating the date the fine and interest are due or payments begin. This information should be entered into the case history at the time the case is adjudicated so the case can be aged accurately. OSDC also recommends that monthly payments be required so the fine is partially or fully liquidated during the probation period unless there are acceptable reasons why this cannot happen.

The Court’s report shows 36.3% of court receivables being over 90 days past-due. Based on the reported aging and **U.C.A. 76-3-201.1 8(c)** these accounts should be removed from the Courts receivables and transferred to the OSDC for further collection action. However, in talking with the courts, there is a question as to when a receivable is due. Some judges view the receivable as being due at the end of or any time within the probation period; therefore, the courts are retaining the accounts. These same accounts are being aged by the Courts from the date of adjudication for reporting purposes. Therefore, the courts show many accounts delinquent over 90 days that may not be, since there is no specified payment demand date issued. OSDC believes the State will be more successful in collecting court fines and fees if the offenders have a clear understanding of when the fines and fees are due and if they are required to at least make monthly payments from the date of case adjudication.

- OSDC and Crime Victim Reparations should continue work to establish policies and procedures to record agency receivables and collect using the States Advanced Receivable System (ARS). Older receivables should be sent to OSDC following state policies.

SHORT TERM ACCOUNTS RECEIVABLE SUMMARY

FOUR YEAR COMPARISON

SOURCE: Annual Accounts Receivable Reports

Agency	Receivables 6/30/2001	% of Total	Receivables 6/30/2002	% of Total	Receivables 6/30/2003	% of Total	Receivables 6/30/2004	% of Total
District Court	46,237,247	5.58%	38,508,650	4.27%	25,646,407	2.79%	16,505,849	1.71%
Juvenile Court	3,793,057	0.46%	3,933,633	0.44%	4,112,407	0.45%	3,630,187	0.38%
Capitol Preservation Board	-	0.00%	6,885	0.00%	100	0.00%	100	0.00%
State Treasurer	-	0.00%	-	0.00%	-	0.00%	29,000	0.00%
Governors Office	4,125,412	0.50%	6,349,229	0.70%	4,420,543	0.48%	3,150,283	0.33%
Attorney General	898,971	0.11%	185,268	0.02%	41,946	0.00%	981,267	0.10%
State Auditor	-	0.00%	12,750	0.00%	-	0.00%	323	0.00%
Dept of Admin Services	1,744,773	0.21%	2,453,847	0.27%	2,407,535	0.26%	1,311,490	0.14%
Office of State Debt Collection	9,189,476	1.11%	12,146,569	1.35%	17,361,369	1.89%	17,659,040	1.83%
Tax Commission	175,336,514	21.18%	168,150,304	18.63%	168,503,072	18.30%	182,103,397	18.87%
Career Service Review Board	-	0.00%	-	0.00%	-	0.00%	201	0.00%
Navajo Trust Administration	-	0.00%	-	0.00%	50,462	0.01%	52,971	0.01%
Dept of Public Safety	4,928,248	0.60%	10,489,987	1.16%	9,339,451	1.01%	8,789,843	0.91%
Utah National Guard	2,631,947	0.32%	3,834,325	0.42%	3,439,811	0.37%	2,816,269	0.29%
Dept of Human Services	2,812,061	0.34%	1,727,510	0.19%	1,569,782	0.17%	111,854	0.01%
Dept of Human Services-ORS	413,771,083	49.98%	393,176,124	43.57%	403,863,330	43.86%	365,765,177	37.90%
Dept of Health	77,436,317	9.35%	55,872,075	6.19%	114,037,083	12.38%	101,404,018	10.51%
Medical Education Council	47,464	0.01%	-	0.00%	-	0.00%	-	0.00%
Building Board Constructn Acct	13,259,200	1.60%	3,130,173	0.35%	3,693,866	0.40%	12,974,481	1.34%
Board of Education	15,607,274	1.89%	20,668,941	2.29%	4,081,630	0.44%	35,572,114	3.69%
Dept of Corrections	3,766,700	0.45%	68,476,255	7.59%	60,978,148	6.62%	73,568,151	7.62%
Dept of Environmental Qlty	2,076,855	0.25%	1,706,782	0.19%	3,314,517	0.36%	3,649,102	0.38%
Board of Regents	-	0.00%	459,499	0.05%	-	0.00%	-	0.00%
Sch and Inst Trust Lands Adm	3,674,330	0.44%	3,014,217	0.33%	1,716,404	0.19%	1,259,724	0.13%
Natural Resources	7,381,279	0.89%	10,556,200	1.17%	15,103,652	1.64%	13,083,670	1.36%
Dept of Agriculture	651,425	0.08%	1,003,023	0.11%	1,046,608	0.11%	838,272	0.09%
Dept. of Work Force Services	1,463,572	0.18%	704,432	0.08%	117,873	0.01%	138,653	0.01%
DWFS-Employer Ins/Contributi	7,720,755	0.93%	8,240,370	0.91%	9,925,272	1.08%	11,132,622	1.15%
DWS Public Assistance	-	0.00%	-	0.00%	-	0.00%	15,532,604	1.61%
Alcoholic Beverage Control	1,036,216	0.13%	933,066	0.10%	883,637	0.10%	1,064,060	0.11%
Labor Commission	4,073,127	0.49%	3,961,004	0.44%	8,270,592	0.90%	12,681,731	1.31%
Dept of Commerce	352,983	0.04%	277,432	0.03%	447,605	0.05%	2,369,719	0.25%
Financial Institutions	-	0.00%	250	0.00%	-	0.00%	-	0.00%
Insurance Department	34,461	0.00%	24,532	0.00%	24,806	0.00%	43,468	0.00%
Community Economic Dev	4,556,606	0.55%	3,348,552	0.37%	2,808,056	0.30%	3,162,375	0.33%
Utah Sports Authority	3,461	0.00%	-	0.00%	-	0.00%	-	0.00%
Utah Dept. of Transportation	19,315,016	2.33%	79,082,384	8.76%	53,571,069	5.82%	73,733,818	7.64%
Total Receivables	827,925,829		902,434,269		920,777,034		965,115,832	
Less Federal Funds	(184,183,783)		(186,378,322)		(219,256,717)		(220,672,021)	
Net Receivables	643,742,045		716,055,947		701,520,316		744,443,811	
Allow for Doubtful Accts.	(327,307,127)	51%	(324,233,414)	45%	(323,203,108)	46%	(306,627,083)	41%
Est. Collectible Recivables	316,434,918	49%	391,822,533	55%	378,317,208	54%	437,816,728	59%
Free Rev. (Est. Collect. Rec.)	72,917,993	23%	79,554,603	20%	84,115,606	22%	86,167,413	20%
Non Free Rev. (Est. Coll. Rec.)	243,516,925	77%	312,267,930	80%	294,201,602	78%	351,649,314	80%
Aging of Total Receivables								
Current - 30 days	319,933,163	39%	430,655,053	48%	396,157,161	43%	421,192,332	44%
31-90 days	75,254,068	9%	63,591,102	7%	66,171,473	7%	83,408,296	9%
3-12 month	113,447,791	14%	106,417,185	12%	113,337,843	12%	113,342,388	12%
12-36 months	155,060,705	19%	149,769,297	17%	193,812,434	21%	200,572,314	21%
Over 36 months	164,230,101	20%	152,001,631	17%	151,298,123	16%	140,790,029	15%

State Collection History - FY04
Collection Through Private Sector Vendor

COLLECTION ACTIVITY		FY 2004		FY 2003		PRIOR FY's		SUMMARY			
Department	Division	Principle Dollars plus Int. & Pen. Collected	Contingency Fee Collected	Principle Dollars plus Int. & Pen. Collected	Contingency Fee Collected	Principle Dollars plus Int. & Pen. Collected	Contingency Fee Collected	Principle Dollars Placed plus Accrued Int. & Pen.	Principle Dollars plus Int. & Pen. Collected	% of Principle, Int. & Pen. Collected	Contingency Fee Collected
Administrative Services		\$7,178.15	\$1,324.63	\$18,900.95	\$1,794.70	\$267,775.76	\$48,245.81	\$1,827,403.76	\$293,854.86	16.08%	\$51,365.14
Board of Pardons		\$0.00	\$0.00	\$0.00	\$0.00	\$1,195.20	\$244.80	\$4,006.75	\$1,195.20	29.83%	\$244.80
Community & Economic Devel.		\$0.00	\$0.00	\$695.00	\$0.00	\$5,958.98	\$920.04	\$115,985.72	\$6,653.98	5.74%	\$920.04
Commerce		\$39,874.13	\$7,136.06	\$22,520.87	\$3,650.86	\$219,260.36	\$32,200.66	\$3,713,635.06	\$281,655.36	7.58%	\$42,987.58
Corrections		\$33,150.86	\$4,422.49	\$4,734.06	\$950.74	\$54,764.81	\$8,876.41	\$1,522,732.49	\$92,649.73	6.08%	\$14,249.64
Courts	Administrative Office	\$2,034.62	\$241.08	\$479.49	\$98.19	\$595.76	\$124.28		\$3,109.87		\$463.55
	1st District	\$40,891.68	\$8,413.37	\$50,766.96	\$10,904.00	\$148,516.83	\$28,678.10		\$240,175.47		\$47,995.47
	2nd District	\$404,260.78	\$86,844.82	\$406,494.79	\$79,204.93	\$866,833.47	\$164,497.37		\$1,677,589.04		\$330,547.12
	3rd District	\$628,123.43	\$135,800.80	\$684,874.26	\$127,806.97	\$2,137,175.14	\$441,272.35		\$3,450,172.83		\$704,880.12
	4th District	\$593,339.73	\$125,717.50	\$479,096.36	\$94,753.92	\$1,267,466.65	\$241,727.01		\$2,339,902.74		\$462,198.43
	5th District	\$66,072.92	\$14,286.82	\$80,927.52	\$14,926.45	\$125,980.28	\$23,897.80		\$272,980.72		\$53,111.07
	6th District	\$31,196.13	\$7,018.06	\$30,962.23	\$6,152.96	\$127,188.22	\$23,639.80		\$189,346.58		\$36,810.82
	7th District	\$15,746.59	\$3,372.70	\$26,104.55	\$3,561.36	\$115,165.08	\$22,015.38		\$157,016.22		\$28,949.44
	8th District	\$41,908.03	\$9,575.94	\$29,029.44	\$5,794.37	\$126,068.76	\$22,873.70		\$197,006.23		\$38,244.01
	Juvenile (All)	\$19,905.38	\$3,886.46	\$15,791.13	\$2,842.71	\$35,067.73	\$6,824.23		\$70,764.24		\$13,553.40
Sub Total		\$1,841,444.67	\$394,916.47	\$1,804,047.24	\$345,947.67	\$4,950,057.92	\$975,550.02	\$95,402,347.41	\$8,595,549.83	9.01%	\$1,716,414.16
Environmental Quality		\$9,915.07	\$1,127.30	\$18,383.07	\$3,730.66	\$97,202.50	\$14,942.38	\$276,561.73	\$125,500.64	45.38%	\$19,800.34
Governor's Office	Planning & Budget	\$0.00	\$0.00	\$28.20	\$5.78	\$160.69	\$16.07	\$26,630.86	\$188.89	0.71%	\$21.85
Health		\$7,489.50	\$1,076.71	\$7,658.35	\$1,197.03	\$21,035.38	\$3,670.95	\$140,464.09	\$36,183.23	25.76%	\$5,944.69
Human Services		\$0.00	\$0.00	\$0.00	\$0.00	\$1,442.72	\$295.50	\$2,618.21	\$1,442.72	55.10%	\$295.50
Education	Tech College	\$2,214.19	\$483.93	\$3,042.66	\$599.68	\$2,592.36	\$503.59	\$86,365.91	\$7,849.21	9.09%	\$1,587.20
Labor Commission	Certification & Inspection	\$89,720.99	\$7,923.10	\$53,669.07	\$1,658.92	\$96,940.07	\$18,459.57	\$2,427,738.92	\$240,330.13	9.90%	\$28,041.59
Natural Resources		\$327.94	\$27.66	\$628.93	\$64.72	\$791.27	\$59.30	\$104,232.67	\$1,748.14	1.68%	\$151.68
ORS		\$0.00	\$0.00	\$0.00	\$0.00	\$80,568.45	\$54.34	\$80,568.45	\$80,568.45	100.00%	\$54.34
Public Safety		\$940.28	\$187.72	\$1,249.00	\$0.00	\$8,455.61	\$945.75	\$45,014.18	\$10,644.89	23.65%	\$1,133.47
Tax Commission		\$2,905,066.00	\$0.00	\$2,671,876.00	\$0.00	\$4,435,669.35	\$0.00	\$115,662,318.28	\$10,012,611.35	8.66%	\$0.00
Transportation	Damage Claims	\$38,380.36	\$6,614.18	\$118,790.38	\$23,685.75	\$447,398.52	\$78,536.62	\$2,130,842.16	\$604,569.26	28.37%	\$108,836.55
Workforce Services	Employer Contributions	\$4,232.20	\$704.05	\$2,171.70	\$328.49	\$154,559.06	\$26,186.72				\$27,219.26
	Financial Services	\$521.95	\$122.43	\$0.00	\$0.00	\$797.41	\$153.91				\$276.34
	Unempl. Benefit Ovrpmts.	\$16,958.77	\$3,687.46	\$27,925.44	\$4,997.16	\$196,286.73	\$37,635.10				\$46,319.72
Sub Total		\$21,712.92	\$4,513.94	\$30,097.14	\$5,325.65	\$351,643.20	\$63,975.73	\$13,076,479.02	\$403,453.26	3.09%	\$73,815.32
Total Collected		\$4,999,449.68	\$429,995.27	\$4,756,800.41	\$388,710.35	\$11,042,625.20	\$1,247,436.60	\$236,645,945.67	\$20,798,875.29	8.79%	\$2,066,142.22
Total Collected Plus Contingency Fee		\$5,429,444.95		\$5,145,510.76		\$12,290,061.80		\$22,865,017.51			
Money Collected Through Finders		\$1,157,977.97		\$986,415.16		\$2,045,110.35		\$4,189,503.48			

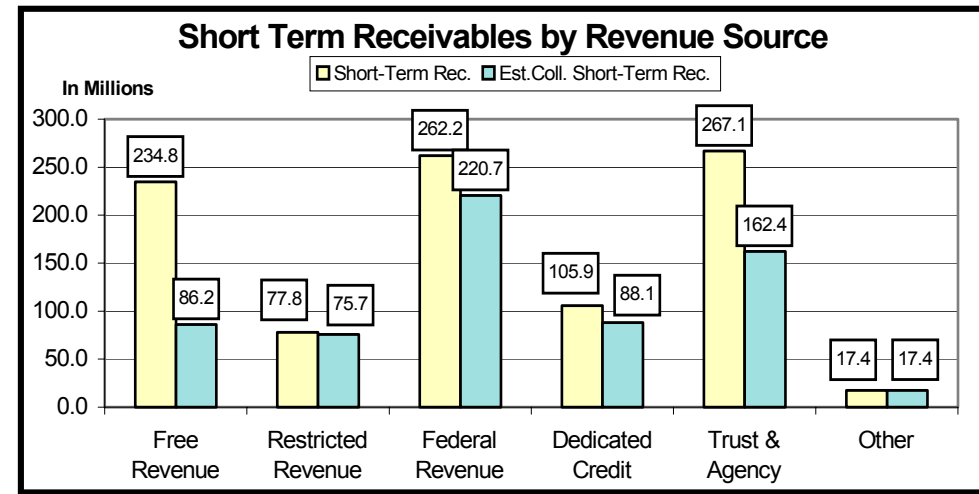
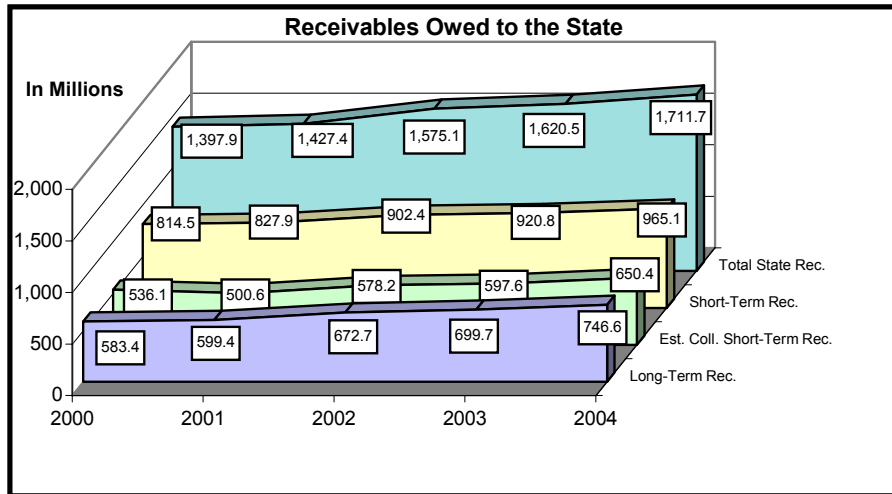
Private Sector Vendors:	Contingency Fee	In FY04, \$943,473.38 in principal, penalty and interest was collected from accounts that were written off the State's financial records.
G C Services	14.70%	\$198,256.11 was collected in contingency fee on these accounts.
Risk Management Alternatives	13.00%	Most of the dollars collected were accounts from the Courts, Corrections and Department of Transportation. Some money was collected on other
Allied	9.20%	agency's writeoffs.
Prime Recovery	50.00%	

GC Services, Risk Management and Allied perform general collection of all debts from State agencies. These vendor's objective is to collect the principle amount placed for collection plus the costs of collection.
Prime Recovery is limited to specialized cases where forensic methods are required to support legal claims against debtors who have attempted to shield themselves against the liability.

SUMMARY OF OUTSTANDING SHORT TERM RECEIVABLES AT JUNE 30, 2004

#	Agency or Division	# of Accts	Ending Receivables FY2003	Adj./Write-Off	Receivables Created	Receivables Collected	Gross Short Term Rec	Allow for Dtblf Accts	Net Short Term Rec.	Net Rec. Free Revenue	Net Rec. to Fed. Gov.	Net Rec to Other Funds	Aging 0 - 30 Days	Aging 31 - 90 Days	Aging 3 - 12 Months	Aging 12 - 24 Months	Aging 24-36 Months	Aging >36 Months
020	District Courts	0	\$25,646,407	(\$18,020,306)	\$21,981,170	(\$13,101,422)	\$16,505,849	\$4,289,872	\$12,215,977	\$2,359,856	\$0	\$9,856,121	\$8,669,364	\$1,844,251	\$2,307,667	\$2,232,098	\$595,061	\$857,408
021	Juvenile Courts	0	\$4,112,407	(\$775,862)	\$3,854,133	(\$3,560,491)	\$3,630,187	\$907,547	\$2,722,640	\$802,265	\$0	\$1,920,375	\$1,770,165	\$175,076	\$1,684,946	\$0	\$0	\$0
030	Capitol Preservation Board	0	\$100	\$0	\$0	\$0	\$100	\$0	\$100	\$0	\$0	\$100	\$0	\$0	\$0	\$100	\$0	\$0
050	State Treasurer	1	\$0	(\$174,747)	\$349,493	(\$145,747)	\$29,000	\$0	\$29,000	\$0	\$0	\$29,000	\$0	\$0	\$29,000	\$0	\$0	\$0
060	Governor's Office	42	\$4,420,543	(\$430,954)	\$19,458,435	(\$20,297,741)	\$3,150,283	\$0	\$3,150,283	\$15	\$3,120,099	\$30,169	\$3,126,214	\$0	\$0	\$206	\$23,430	\$433
080	Attorney General	7	\$41,946	\$0	\$1,842,024	(\$902,703)	\$981,267	\$0	\$981,267	\$0	\$981,267	\$0	\$981,267	\$0	\$0	\$0	\$0	\$0
090	State Auditor	1	\$0	\$0	\$263,695	(\$263,372)	\$323	\$0	\$323	\$0	\$0	\$323	\$323	\$0	\$0	\$0	\$0	\$0
100	Dept of Administrative Service	2276	\$2,407,535	(\$471,931)	\$6,611,809	(\$7,235,923)	\$1,311,490	\$0	\$1,311,490	\$0	\$256,050	\$1,055,440	\$889,341	\$71,485	\$142,873	\$184,781	\$12,583	\$10,427
102	Office of State Debt Collection	48112	\$17,361,369	(\$8,616,642)	\$10,928,502	(\$2,014,189)	\$17,659,040	\$15,889,130	\$1,769,910	\$209,958	\$0	\$1,559,952	\$519,510	\$115,472	\$3,355,904	\$6,220,413	\$7,447,741	\$0
120	Tax Commission	64546	\$168,503,072	\$53,439,882	\$97,933,333	(\$137,772,890)	\$182,103,397	\$127,884,498	\$54,218,899	\$53,976,277	\$242,622	\$0	\$2,661,933	\$26,475,034	\$26,689,163	\$20,857,194	\$18,310,386	\$87,109,687
130	Career Service Review Board	1	\$0	\$0	\$201	\$0	\$201	\$0	\$201	\$0	\$0	\$201	\$201	\$0	\$0	\$0	\$0	\$0
170	Navajo Trust Administration	2	\$50,462	\$0	\$52,971	(\$50,462)	\$52,971	\$0	\$52,971	\$0	\$0	\$52,971	\$52,971	\$0	\$0	\$0	\$0	\$0
180	Department of Public Safety	792	\$9,339,451	(\$381,054)	\$42,503,815	(\$42,672,369)	\$8,789,843	\$0	\$8,789,843	\$4,315	\$8,073,650	\$711,878	\$8,528,504	\$13,004	\$226,591	\$7,377	\$4,422	\$9,945
190	Utah National Guard	76	\$3,439,811	\$0	\$20,512,245	(\$21,135,787)	\$2,816,269	\$0	\$2,816,269	\$0	\$2,815,137	\$1,131	\$2,803,561	\$0	\$12,707	\$0	\$0	\$0
200	Department of Human Services	95	\$1,569,782	(\$3,300,965)	\$110,262,305	(\$108,419,268)	\$111,854	\$0	\$111,854	\$0	\$111,774	\$80	\$40,610	\$71,164	\$0	\$0	\$0	\$80
201	Human Services - ORS	52638	\$403,863,330	(\$128,328,539)	\$155,740,419	(\$65,510,033)	\$365,765,177	\$134,296,678	\$231,468,499	\$24,888,846	\$61,468,437	\$145,111,216	\$152,390,988	\$42,509,218	\$63,139,155	\$40,714,832	\$21,359,121	\$45,651,863
270	Department of Health	8569	\$114,037,083	(\$7,666,109)	\$1,108,460,495	(\$1,113,427,451)	\$101,404,018	\$0	\$101,404,018	\$3,646	\$86,137,273	\$15,263,099	\$100,182,823	\$337,545	\$737,361	\$144,674	\$1,041	\$574
300	Building Board Construction	41	\$3,693,866	(\$74,363)	\$32,546,439	(\$23,191,461)	\$12,974,481	\$0	\$12,974,481	\$0	\$0	\$12,974,481	\$10,989,702	\$1,642,671	\$342,108	\$0	\$0	\$0
400	Board of Education	91	\$4,081,630	(\$50,033)	\$302,487,781	(\$270,947,264)	\$35,572,114	\$0	\$35,572,114	\$0	\$35,271,899	\$300,215	\$35,571,272	\$0	\$558	\$218	\$0	\$66
410	Department of Corrections	29405	\$60,978,148	\$5,835,010	\$14,557,841	(\$7,802,849)	\$73,568,151	\$17,016,867	\$56,551,284	\$0	\$250,209	\$56,301,075	\$871,890	\$3,423,847	\$96,105	\$23,757	\$69,087,934	\$64,617
480	Dept Environmental Quality	569	\$3,314,517	(\$70,823)	\$30,497,180	(\$30,091,772)	\$3,649,102	\$3,444	\$3,645,658	\$15,278	\$2,666,164	\$964,216	\$3,167,554	\$22,787	\$36,693	\$162,304	\$213,558	\$46,205
510	Board of Regents	0	\$0	\$0	\$796,632	(\$796,632)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
550	School & Inst Trust Lands Admn	153	\$1,716,404	(\$1)	\$1,428,498	(\$1,885,177)	\$1,259,724	\$0	\$1,259,724	\$0	\$0	\$1,259,724	\$1,259,724	\$0	\$0	\$0	\$0	\$0
560	Natural Resources	1030	\$15,103,652	(\$188,359)	\$36,997,789	(\$38,829,412)	\$13,083,670	\$0	\$13,083,670	\$0	\$9,207,103	\$3,876,567	\$9,159,995	\$1,593,122	\$2,282,215	\$34,308	\$12,425	\$1,604
570	Department of Agriculture and Foods	302	\$1,046,608	(\$2,316)	\$4,140,828	(\$4,346,848)	\$838,272	\$0	\$838,272	\$0	\$752,100	\$86,172	\$814,115	\$13,984	\$633	\$9,540	\$0	\$0
600	Dept of Workforce Services	43	\$117,873	(\$5,029)	\$335,323,396	(\$335,297,587)	\$138,653	\$0	\$138,653	\$0	\$3,956	\$134,697	\$138,457	\$196	\$0	\$0	\$0	\$0
601	Employer's Unemployment Insurance Contributions	8332	\$9,925,272	(\$3,817,748)	\$15,401,973	(\$10,376,875)	\$11,132,622	\$6,139,047	\$4,993,575	\$0	\$0	\$4,993,575	\$309,866	\$1,902,650	\$4,471,797	\$4,448,309	\$0	\$0
602	DWS Public Assistance	13687	\$0	\$14,205,948	\$3,723,506	(\$2,396,850)	\$15,532,604	\$8,119,374	\$7,413,230	\$2,096,461	\$5,316,769	\$0	\$3,848,901	\$1,961,572	\$1,940,683	\$1,967,329	\$1,324,082	\$4,490,037
650	Alcoholic Beverage Control	48	\$883,637	\$0	\$8,902,124	(\$8,721,701)	\$1,064,060	\$0	\$1,064,060	\$0	\$0	\$1,064,060	\$1,048,993	\$15,067	\$0	\$0	\$0	\$0
660	Labor Commission	3415	\$8,270,592	(\$2,797,864)	\$11,857,549	(\$4,648,545)	\$12,681,731	\$0	\$12,681,731	\$1,767,029	\$0	\$10,914,703	\$1,460,401	\$1,288,741	\$2,533,369	\$4,673,552	\$181,908	\$2,543,759
670	Department of Commerce	697	\$447,605	(\$27,844)	\$2,021,342	(\$71,385)	\$2,369,719	\$0	\$2,369,719	\$0	\$0	\$2,369,719	\$52,917	\$1,381,730	\$628,447	\$278,448	\$28,176	\$0
680	Financial Institutions	0	\$0	(\$21,369)	\$3,665,095	(\$3,643,726)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
690	Insurance Department	25	\$24,806	(\$864)	\$268,923	(\$249,397)	\$43,468	\$0	\$43,468	\$43,468	\$0	\$0	\$20,735	\$9,346	\$7,536	\$5,851	\$0	\$0
710	Community Economic Development	129	\$2,808,056	(\$38,220)	\$39,146,818	(\$38,754,278)	\$3,162,375	\$0	\$3,162,375	\$0	\$3,128,287	\$34,088	\$3,146,933	\$2,262	\$4,705	\$5,153	\$0	\$3,322
810	Utah Dept of Transportation	0	\$53,571,069	(\$10,536,321)	\$407,180,897	(\$376,481,827)	\$73,733,818	\$200,000	\$73,533,818	\$0	\$869,226	\$72,664,592	\$70,562,002	\$499,644	\$2,672,172	\$0	\$0	\$0
900	Board of Bonding Commission	0	\$0	\$0	\$102,886	(\$102,886)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	State Totals	235,125	\$920,777,034	(\$112,317,422)	\$2,851,802,540	(\$2,695,146,320)	\$965,115,832	\$314,746,457	\$650,369,375	\$86,167,413	\$220,672,021	\$343,529,940	\$425,041,233	\$85,369,868	\$113,342,388	\$81,970,446	\$118,601,869	\$140,790,029

Summary of the State of Utah Receivables For the 2004 Fiscal Year



COMMENTS

State receivables increased \$91.2 million in FY 2004 to \$1.71 billion. Short-term receivables increased \$44.3 million while Long-term receivables increased by \$46.9 million. Short-term receivables from the Federal Government increased \$1.4 million, and are considered collectible. Net of Federal, short-term receivables increased \$42.92 million. Increases in excess of \$5.0 million occurred in the Department of Transportation, Board of Education, Tax Commission, Workforce Services-Public Assistance, Building Board Construction, and Department of Corrections. Decreases in excess of \$5.0 million occurred in the District Courts, Department of Health, and Department of Human Services-ORS.

\$234.8 million of the \$965.1 million (24.3%) in short-term receivables represent free revenue. Of that, \$86.2 million (36.7%) is estimated collectible, a .21% increase over FY03.

The other \$730.3 million in short-term receivables is owed by the federal government, third parties, restricted, and trust and agency funds. The collectible portion of the non-free revenue is estimated at \$564.2 million (77.26%).

Receivable Summary – June 2004

Receivables by Revenue Source	Short-Term Receivables	Estimated Collectible	Estimated Uncollectible
Free Revenue	\$234,785,087	\$86,167,413	\$148,617,674
Non Free Revenue	\$730,330,745	\$564,201,962	\$166,128,783
Short-Term Receivables	\$965,115,832	\$650,369,375	\$314,746,457
Long Term Receivables	\$746,594,394	\$746,594,394	\$0
Total Receivables	\$1,711,710,226	\$1,396,963,769	\$314,746,457

Summary of Short Term Receivables For the 2004 Fiscal Year

Agency	Short Term Rec. Reported by State Agencies 6-30-03	Short Term Receivables Due 6-30-2004	Allowance for Doubtful Accounts Due 6-30-2004	Projected Collectible Accounts	Total Past Due 6-30-2004	Over 90 Days Past Due 6-30-2004
020 District Courts	\$25,646,407.00	\$16,505,849.00	\$4,289,872.00	\$12,215,977.00	\$9,429,420.00	\$5,992,234.00
021 Juvenile Courts	\$4,112,407.00	\$3,630,187.00	\$907,547.00	\$2,722,640.00	\$2,021,294.00	\$1,684,946.00
030 Capitol Preservation Board	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
050 State Treasurer	\$0.00	\$29,000.00	\$0.00	\$29,000.00	\$29,000.00	\$29,000.00
060 Governor's Office	\$4,420,543.41	\$3,150,282.95	\$0.00	\$3,150,282.95	\$24,069.43	\$24,069.43
080 Attorney General	\$41,946.46	\$981,267.00	\$0.00	\$981,267.00	\$0.00	\$0.00
090 State Auditor	\$0.00	\$323.00	\$0.00	\$323.00	\$323.00	\$0.00
100 Dept of Administrative Services	\$2,407,534.74	\$1,311,489.56	\$0.00	\$1,311,489.56	\$531,024.70	\$350,663.70
102 Office of State Debt Collection	\$17,361,369.00	\$17,659,040.00	\$15,889,130.00	\$1,769,910.00	\$17,164,632.00	\$17,024,058.00
120 Tax Commission	\$168,503,071.90	\$182,103,397.22	\$127,884,498.00	\$54,218,899.22	\$179,441,464.43	\$152,966,430.43
130 Career Service Review Board	\$0.00	\$201.22	\$0.00	\$201.22	\$0.00	\$0.00
170 Navajo Trust Administration	\$50,461.72	\$52,971.30	\$0.00	\$52,971.30	\$0.00	\$0.00
180 Department of Public Safety	\$9,339,450.79	\$8,789,843.31	\$0.00	\$8,789,843.31	\$340,934.75	\$248,336.00
190 Utah National Guard	\$3,439,811.15	\$2,816,268.51	\$0.00	\$2,816,268.51	\$12,707.28	\$12,707.28
200 Department of Human Services	\$1,569,782.00	\$111,854.00	\$0.00	\$111,854.00	\$77,324.00	\$80.00
201 Human Services - ORS	\$403,863,330.00	\$365,765,177.00	\$134,296,678.00	\$231,468,499.00	\$365,765,177.00	\$170,864,971.00
270 Department of Health	\$114,037,083.44	\$101,404,018.24	\$0.00	\$101,404,018.24	\$5,182,658.84	\$883,650.15
300 Building Board Construction	\$3,693,866.14	\$12,974,481.28	\$0.00	\$12,974,481.28	\$1,984,779.37	\$342,108.15
400 Board of Education	\$4,081,629.58	\$35,572,113.65	\$0.00	\$35,572,113.65	\$841.37	\$841.37
410 Department of Corrections	\$60,978,148.21	\$73,568,150.53	\$17,016,867.00	\$56,551,283.53	\$72,780,670.37	\$69,272,413.16
480 Dept Environmental Quality	\$3,314,517.08	\$3,649,101.98	\$3,444.00	\$3,645,657.98	\$733,092.68	\$458,760.99
510 Board of Regents	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
550 School & Inst Trust Lands Admn	\$1,716,404.00	\$1,259,724.00	\$0.00	\$1,259,724.00	\$0.00	\$0.00
560 Natural Resources	\$15,103,652.18	\$13,083,669.80	\$0.00	\$13,083,669.80	\$4,076,813.15	\$2,330,552.70
570 Department of Agriculture and Foods	\$1,046,607.63	\$838,271.67	\$0.00	\$838,271.67	\$25,637.61	\$10,173.25
600 Dept of Workforce Services	\$117,873.04	\$138,652.88	\$0.00	\$138,652.88	\$7,728.11	\$0.00
601 Employer's Unemployment Insurance Contributions	\$9,925,272.00	\$11,132,622.00	\$6,139,047.00	\$4,993,575.00	\$11,132,622.00	\$8,920,106.00
602 DWS Public Assistance	\$0.00	\$15,532,604.00	\$8,119,374.00	\$7,413,230.00	\$15,532,604.00	\$9,722,131.00
650 Alcoholic Beverage Control	\$883,637.00	\$1,064,060.00	\$0.00	\$1,064,060.00	\$265,467.00	\$0.00
660 Labor Commission	\$8,270,591.85	\$12,681,731.42	\$0.00	\$12,681,731.42	\$11,355,297.72	\$9,932,588.86
670 Department of Commerce	\$447,605.46	\$2,369,718.82	\$0.00	\$2,369,718.82	\$2,344,264.82	\$935,071.69
680 Financial Institutions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
690 Insurance Department	\$24,806.00	\$43,468.00	\$0.00	\$43,468.00	\$28,635.00	\$13,387.00
710 Community Economic Development	\$2,808,056.00	\$3,162,375.01	\$0.00	\$3,162,375.01	\$18,027.36	\$13,179.87
810 Utah Dept of Transportation	\$53,571,069.00	\$73,733,817.73	\$200,000.00	\$73,533,817.73	\$3,448,873.73	\$2,672,171.73
900 Board of Bonding Commission	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Agency Totals	\$920,777,033.78	\$965,115,832.08	\$314,746,457.00	\$650,369,375.08	\$703,755,483.72	\$454,704,731.76

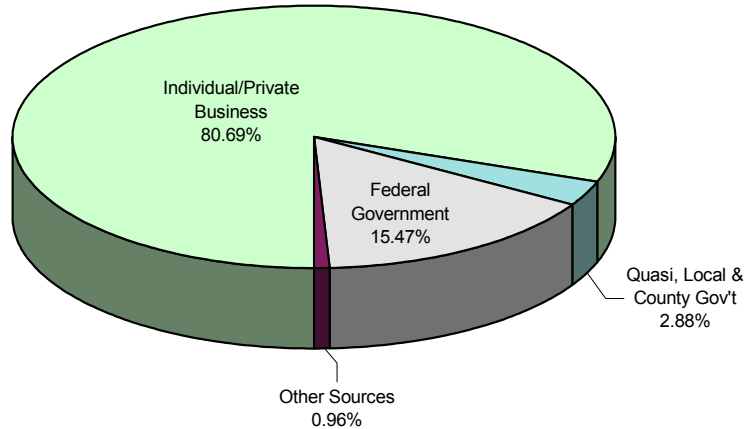
***Summary of the State's Long Term Receivables -
For the 2004 Fiscal Year***

Receivables Due in Excess of One Year

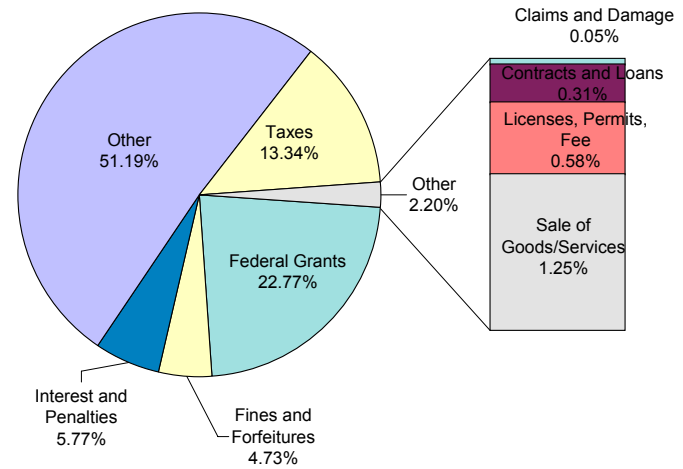
<i>Agency Name</i>	<i>Type of Receivable</i>	<i>Receivable Balance 6/30/04</i>	<i>Receivable Balance 6/30/03</i>	<i>% Increase (Decrease)</i>
Agriculture	ARDL & Rural Rehab Revolving Loans	26,963,648	26,727,766	0.88%
	\$27,547 is due in 90 days on above loans			
NR - Sovereign Lands & Forestry	Contracted Service	50,517	63,147	-20.00%
School and Institutional Trust Lands	Contracts	21,116,039	11,219,682	88.21%
Department of Corrections	Incarcerated or Unavailable Offenders	33,884,630	14,938,208	126.83%
Sub Total		<u>82,014,834</u>	<u>52,948,803</u>	54.89%
Revolving Loans Serviced by Finance				
Safe Drinking Water	Loan	67,727,220	60,764,033	10.28%
Water Quality	Loan	157,704,983	160,393,606	-1.70%
Water Resource Development	Loan	216,898,742	210,462,412	2.97%
Community Impact Board	Loan	174,844,715	170,122,197	2.70%
Energy Conservation	Loan	849,164	1,989,977	-134.35%
DCED Housing Development	Loan	46,696,204	43,016,924	7.88%
	\$2,910,792 is due in 90 days on above loans			
Total Finance Revolving Loans		<u>664,721,028</u>	<u>646,749,148</u>	2.70%
Note: Long Term obligation in the Department of Corrections contains restitution which may not be a state receivable.				
TOTAL LONG TERM RECEIVABLES		746,735,862	699,697,951	6.30%

Summary of Short-Term Receivables by Source For the 2004 Fiscal Year

Source of Receivables by Debtor



Source of Receivables by Revenue Type



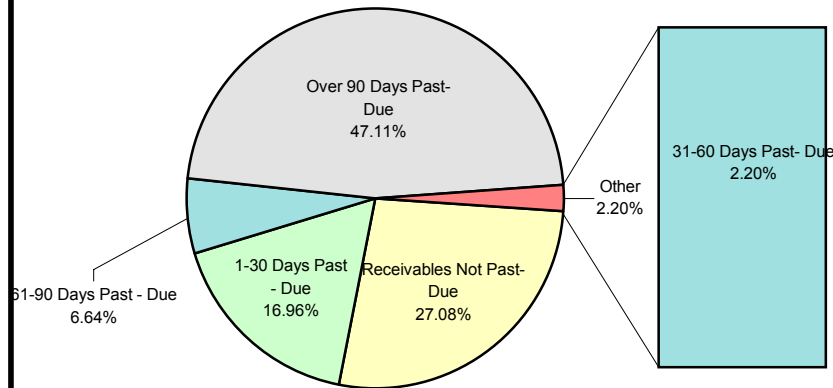
Debtor	Amount	Percent FY 04	Percent FY 03
Individual/Private Business	\$778,725,531.98	80.69%	82.17%
Quasi, Local & County Gov't	\$27,825,500.15	2.88%	1.79%
Federal Government	\$149,318,915.75	15.47%	14.91%
Other Sources	\$9,245,884.20	0.96%	1.13%
Total	\$965,115,832.08	100.00%	100.00%

NOTE: Other Revenue Types are receivables collected for third parties such as victims of crimes and child support.

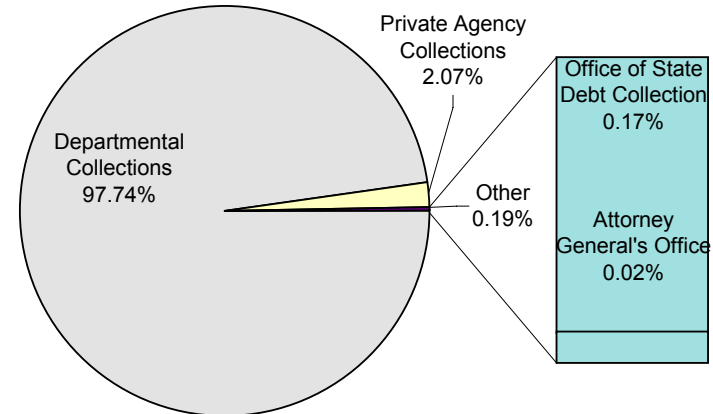
Revenue Type	Amount	Percent FY 04	Percent FY 03
Claims and Damage	\$527,371.00	0.05%	5.08%
Contracts and Loans	\$2,962,404.00	0.31%	0.55%
Federal Grants	\$219,728,010.41	22.77%	15.70%
Fines and Forfeitures	\$45,677,953.13	4.73%	4.76%
Interest and Penalties	\$55,729,161.53	5.77%	6.00%
Licenses, Permits, Fee	\$5,609,409.83	0.58%	0.74%
Other	\$494,011,486.38	51.19%	53.46%
Sale of Goods/Services	\$12,103,416.80	1.25%	1.18%
Taxes	\$128,766,619.00	13.34%	12.53%
Total	\$965,115,832.08	100.00%	100.00%

Summary of Receivable Age and Collection Status For the Fiscal Year Ending June 30, 2004

Aging of State Receivables



Entities Responsible for Collections



Source	FY 2003 Amount	FY 2004 Amount	Percent Change
Rec. Not Past-Due	\$228,579,533.09	\$261,360,348.36	14.34%
1-30 Days Past-Due	\$167,577,628.01	\$163,680,884.26	-2.33%
31-60 Days Past-Due	\$18,631,439.22	\$21,261,235.83	14.11%
61-90 Days Past-Due	\$47,540,033.86	\$64,108,631.87	34.85%
Over 90 Days Past-Due	\$458,448,399.60	\$454,704,731.76	-0.82%
Total	\$920,777,033.78	\$965,115,832.08	4.82%

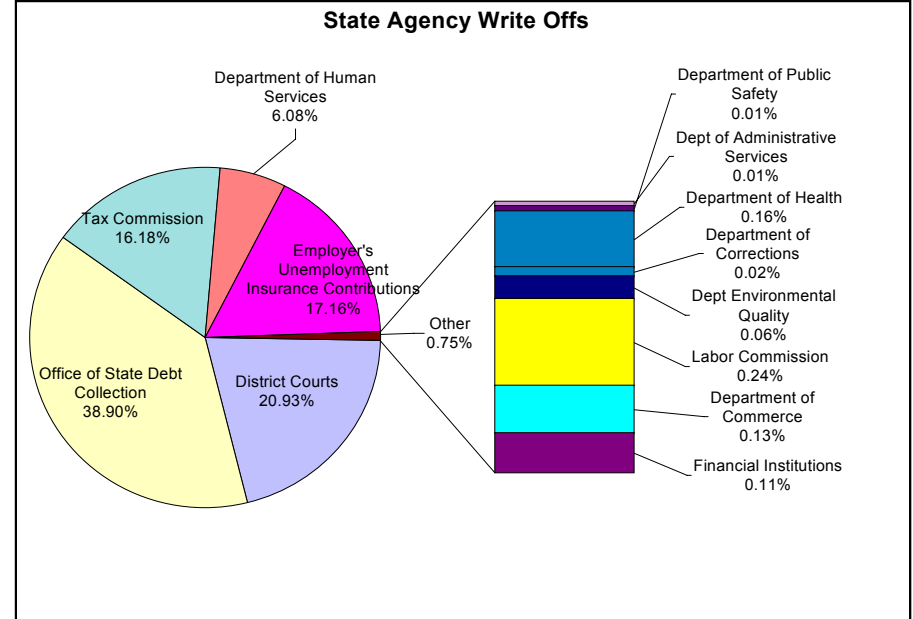
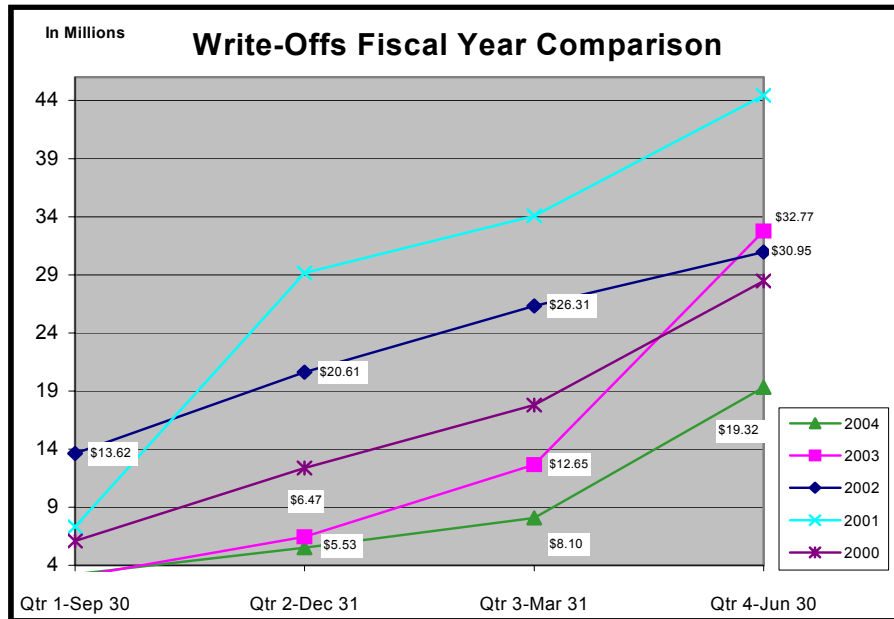
During FY 2004, the State's past-due receivables increased \$11.56 Million, 1.7%. Continued effort will be made to bill and collect in the early phases of the collection cycle. The increase in receivables is primarily Non-Federal Receivables. Federal Receivables increased 0.06% in FY04 and is considered 100% collectible. Non-Federal Receivables increased 6.13%

Source	Amount	Percent
Departmental Collections	\$943,289,535.26	97.7385%
Private Agency Collections	\$19,982,254.25	2.0705%
Office of State Debt Collection	\$1,664,979.66	0.1725%
Attorney General's Office	\$179,062.91	0.0185%
Total	\$965,115,832.08	100.00%

Amount listed above are estimates. All accounts that are placed with the private sector collection vendor are automatically sent to the State's Offset program for matching with tax refunds and vendor payments if a Social Security Number is available.

State agencies by policy and procedures should collect their receivables for the first 60 to 90 days unless a different arrangement is negotiated with OSDC, or it is prohibited by law. Accounts that are referred to the Office of State Debt Collection are placed with private sector collection vendors contracted by the State to provide this service.

Write-Off's of Receivables For the 2004 Fiscal Year



COMMENTS

State write-offs increased by \$13.45 M in FY 2004. As noted in the accompanying chart, write-offs are limited to a small number of state agencies. Agencies use write-offs to identify and eliminate receivables on the State's books that have limited or no opportunity for collection. Thus, stated revenues are more accurate.

Statewide write-off policies require agencies to refer write-off accounts to the OSDC for future follow-up unless the State agency has similar follow-up policies as part of their collection process. Write-off accounts are referred to the private collection vendors for continued follow-up unless the debtor is deceased or it would not be in the best interest of the State. There is no cost to the State for this continued follow-up. Collection fees charged by third-party vendors are collected from the debtor in addition to the debt owed the State.

Agency	Write-Offs		Write-Offs	
	FY2004	% of All W/O FY2004	FY 2003	% of All W/O FY2003
020 District Courts	4,042,113	20.93%	3,211,725	9.80%
100 Dept of Administrative Services	2,889	0.01%	26,289	0.08%
102 Office of State Debt Collection	7,513,273	38.90%	6,092,063	18.59%
120 Tax Commission	3,125,128	16.18%	20,793,559	63.46%
180 Department of Public Safety	2,800	0.01%	4,231	0.01%
200 Department of Human Services	1,174,885	6.08%	501,420	1.53%
270 Department of Health	29,950	0.16%	10,842	0.03%
410 Department of Corrections	4,823	0.02%	5,895	0.02%
480 Dept Environmental Quality	12,185	0.06%	9,304	0.03%
560 Natural Resources	0	0.00%	11,750	0.04%
600 Dept of Workforce Services	0	0.00%	10,000	0.03%
601 Employer's Unemployment Insurance Contributions	3,314,718	17.16%	1,893,487	5.78%
660 Labor Commission	46,374	0.24%	0	0.00%
670 Department of Commerce	25,212	0.13%	194,631	0.59%
680 Financial Institutions	21,119	0.11%	250	0.00%
Totals	\$19,315,469	100.00%	\$32,765,445	100.00%

PERFORMANCE MEASURES

Performance Measures

Performance measures are used to evaluate state agencies' effectiveness in managing and collecting state receivables. These measurements are industry-standards in the collection field, but are not appropriate for all state agencies due to the nature of the receivables that are generated within the agency. For example, tax receivables are delinquent at the time the receivable is recorded on the State's books; therefore, the measurement of *Past-Due as a % of Gross Receivables* is not meaningful. Several agencies have similar situations.

Due to reporting system inadequacies, incomplete reporting of required data prevents performance measures from being applied to every agency. The Office of State Debt Collection is working with the individual agencies to bring their reporting up to a level where the performance measurements will be useful as a management tool for the agency.

Summary of State of Utah Performance Measures

For Quarters Ending 01-Jul-2003 Through 30-Jun-2004

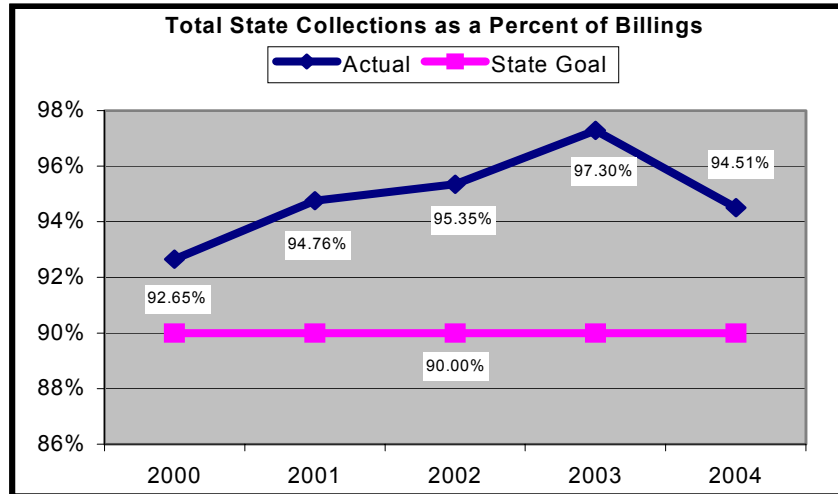
Agency	Avg. Collections as a % of Billings	Avg. Days to Collection	Collectible as a % of Gross	Past-Due as a % of Gross	Over 90 Days Past-Due as a % of Total	Write-Off as a % of Total Past-Due
020 District Courts	59.60%	571.23	74.01%	57.13%	63.55%	7.27%
021 Juvenile Courts	92.38%	392.99	75.00%	55.68%	83.36%	0.00%
030 Capitol Preservation Board	0.00%	0.00	100.00%	100.00%	100.00%	0.00%
050 State Treasurer	41.70%	89.54	100.00%	100.00%	100.00%	0.00%
060 Governor's Office	104.31%	16.08	100.00%	0.76%	100.00%	0.00%
080 Attorney General	49.01%	97.83	100.00%	0.00%	0.00%	0.00%
090 State Auditor	99.88%	19.76	100.00%	100.00%	0.00%	0.00%
100 Dept of Administrative Services	109.44%	58.71	100.00%	40.49%	66.04%	0.12%
102 Office of State Debt Collection	18.43%	3,569.93	10.02%	97.20%	99.18%	9.86%
120 Tax Commission	140.68%	447.66	29.77%	98.54%	85.25%	0.47%
130 Career Service Review Board	0.00%	0.00	100.00%	0.00%	0.00%	0.00%
170 Navajo Trust Administration	95.26%	94.48	100.00%	0.00%	0.00%	0.00%
180 Department of Public Safety	100.40%	28.67	100.00%	3.88%	72.84%	0.06%
190 Utah National Guard	103.04%	52.76	100.00%	0.45%	100.00%	0.00%
200 Department of Human Services	98.33%	5.89	100.00%	69.13%	0.10%	81.41%
201 Human Services - ORS	42.06%	2,089.08	63.28%	100.00%	46.71%	0.00%
270 Department of Health	100.45%	11.34	100.00%	5.11%	17.05%	0.17%
300 Building Board Construction	71.26%	65.63	100.00%	15.30%	17.24%	0.00%
400 Board of Education	89.57%	13.16	100.00%	0.00%	100.00%	0.00%
410 Department of Corrections	53.60%	3,163.46	76.87%	98.93%	95.18%	0.00%
480 Dept Environmental Quality	98.67%	27.76	99.91%	20.09%	62.58%	0.40%
510 Board of Regents	100.00%	0.00	100.00%	0.00%	0.00%	0.00%
550 School & Inst Trust Lands Admn	131.97%	352.65	100.00%	0.00%	0.00%	0.00%
560 Natural Resources	104.95%	54.37	100.00%	31.16%	57.17%	0.00%
570 Department of Agriculture and Foods	104.98%	33.97	100.00%	3.06%	39.68%	0.00%
600 Dept of Workforce Services	99.99%	0.54	100.00%	5.57%	0.00%	0.00%
601 Employer's Unemployment Insurance Contributions	67.37%	373.03	44.86%	100.00%	80.13%	7.71%
602 DWS Public Assistance	64.37%	2,374.54	47.73%	100.00%	62.59%	0.00%
650 Alcoholic Beverage Control	97.97%	39.77	100.00%	24.95%	0.00%	0.00%
660 Labor Commission	39.20%	840.99	100.00%	89.54%	87.47%	0.12%
670 Department of Commerce	3.53%	6,415.02	100.00%	98.93%	39.89%	0.53%
680 Financial Institutions	99.42%	0.25	100.00%	0.00%	0.00%	211.19%
690 Insurance Department	92.74%	50.46	100.00%	65.88%	46.75%	0.00%
710 Community Economic Development	99.00%	17.62	100.00%	0.57%	73.11%	0.00%
810 Utah Dept of Transportation	92.46%	21.89	99.73%	4.68%	77.48%	0.00%
900 Board of Bonding Commission	100.00%	90.00	100.00%	0.00%	0.00%	0.00%

Average	94.50%	106.86	67.4%	72.92%	64.61%	0.68%
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Utah Performance Goals	90%	90	95%	20%	20%	2%
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Utah Receivables

Collections as a Percentage of Billings



State Agencies Exceeding the State Goal of 90% Collections as a Percent of Billings for FY2003 with Gross Receivables in Excess of \$1.0 Million

Agency	Average FY2004	Average FY2003
021 Juvenile Courts	92.38%	27.38%
060 Governor's Office	104.31%	105.82%
100 Dept of Administrative Services	109.44%	93.70%
120 Tax Commission	140.68%	155.41%
180 Department of Public Safety	100.40%	104.22%
190 Utah National Guard	103.04%	102.10%
270 Department of Health	100.45%	93.62%
480 Dept Environmental Quality	98.67%	94.87%
550 School & Inst Trust Lands Admn	131.97%	16.74%
560 Natural Resources	104.95%	88.72%
650 Alcoholic Beverage Control	97.97%	100.42%
710 Community Economic Development	99.00%	101.46%
810 Utah Dept of Transportation	92.46%	109.44%

This graph illustrates the relationship between collections and billings. This performance measure is one indication of the State's effectiveness in collecting its current receivables. Higher percentages indicate greater collections in relation to billings and are positive indicators.

The average collection as a percent of billings for FY 2004 is 94.51%, a 2.79% decrease. OSDC will put forth extra effort to motivate those agencies not meeting this goal to improve their performance.

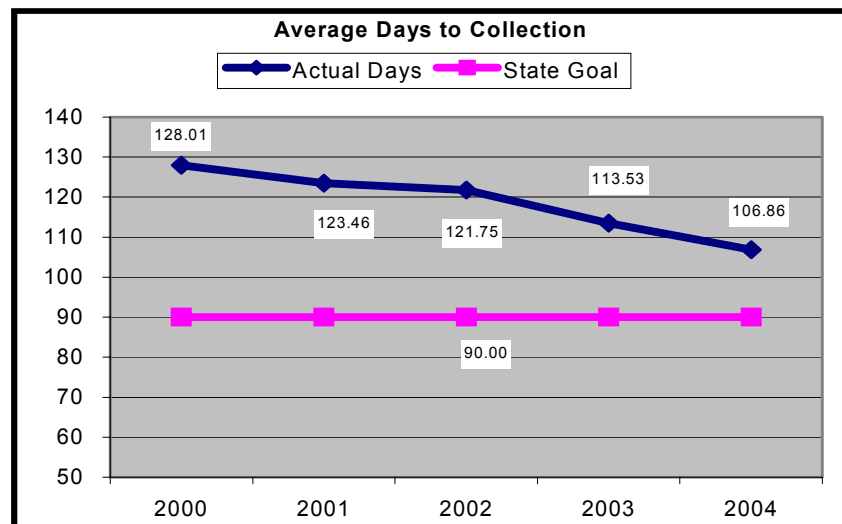
Lowest Average Collections as a Percent of Billings for State Agencies with over \$1.0 Million in Gross Receivables

Agency	Average FY2004	Average FY2003
020 District Courts	59.60%	65.93%
201 Human Services – ORS	42.06%	46.32%
300 Building Board Construction	71.26%	92.06%
410 Department of Corrections	53.60%	100.55%
601 Employer's Unemployment Insurance Contributions	67.37%	73.53%
602 DWS Public Assistance	64.37%	
660 Labor Commission	39.20%	45.89%
670 Department of Commerce	3.53%	8.12%

DWS Public Assistance (PA) was transferred to Workforce Services from ORS at the beginning of FY 2004. OSDC is reporting PA separately for the first time this year. Therefore there is no data for the Average FY2003 percentage.

OSDC is excluded from this report. The OSDC receivables are all delinquent and old when they are transferred from the agencies.

Utah Receivables Days to Collection



Agencies Having \$1.0 Million in Receivables with Average Days to Collection Exceeding the State Goal of 90 Days

Agency	Average FY2004	Average FY2003
060 Governor's Office	16.08	23.87
100 Dept of Administrative Services	58.71	153.67
180 Department of Public Safety	28.67	27.06
190 Utah National Guard	52.76	51.34
270 Department of Health	11.34	8.15
300 Building Board Construction	65.63	40.94
400 Board of Education	13.16	13.27
480 Dept Environmental Quality	27.76	15.73
560 Natural Resources	54.37	45.66
650 Alcoholic Beverage Control	39.77	40.74
710 Community Economic Development	17.62	16.24
810 Utah Dept of Transportation	21.89	33.45

The Days to Collection statistic represents the average number of days it takes the State to collect receivable dollars. The statistic first divides the average amount of dollars collected over four quarters into the average balance of outstanding accounts receivable during the same period. The resulting turnover ratio is multiplied by the number of days in the quarter. The result is an approximation of the number of days it would take to collect the outstanding receivable balances assuming past successful collection efforts continue at the same rate.

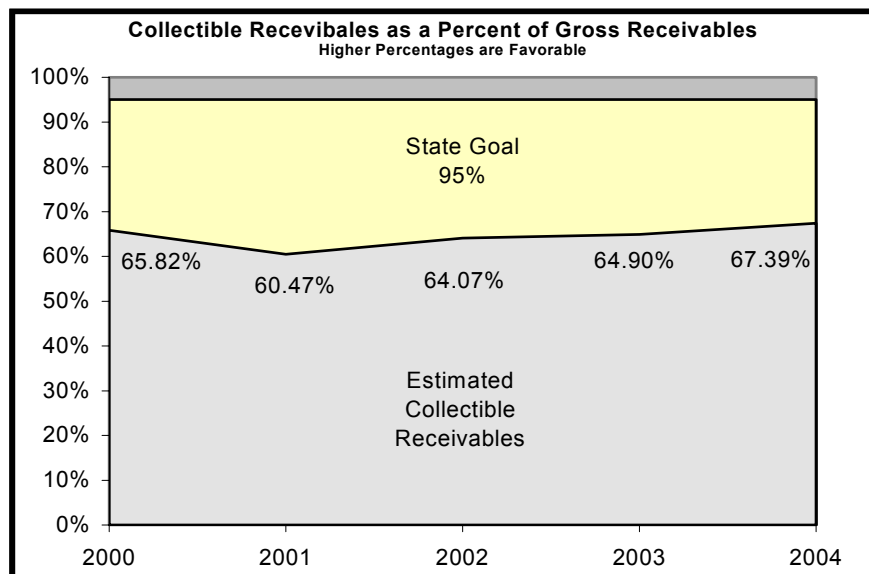
A lower number of days indicate greater efficiency in collecting money owed to the State. The State performance goal of 90 days is not being met. Agencies experience a greater number of days to collection when their receivables are for taxes, fines, fees, etc. because of the lack of perceived value by the citizen. Continued effort will be made to improve state agency performance in this area.

Agencies Having \$1 Million in Receivables with the Highest Average Days to Collection

Agency	Average FY2004	Average FY2003
020 District Courts	571.23	894.10
021 Juvenile Courts	392.99	21,273.47
102 Office of State Debt Collection	3,569.93	5,952.65
120 Tax Commission	447.66	454.06
201 Human Services - ORS	2,089.08	2,155.82
410 Department of Corrections	3,163.46	1,728.88
550 School & Inst Trust Lands Admn	352.65	630.45
601 Employer's Unemployment Insurance Contributions	373.03	360.54
602 DWS Public Assistance	2,374.54	
660 Labor Commission	840.99	492.42
670 Department of Commerce	6,415.02	4,008.08

Utah Collections

Collectible Receivables as a Percent of Gross Receivables



The graph illustrates the relationship between collectible and gross receivables, and indicates what collections can be expected in the future, given the same level of effort. Collectible receivables are equal to gross receivables less an allowance for doubtful accounts. Higher percentages are favorable and indicate that a greater percentage of gross receivables are expected to be collected. The state's goal for this statistic is 95%.

At June 30, 2004, 67.39% of the gross receivables are estimated to be collectible. During FY 2004, agencies continued implementing GASB 34 requirements to establish an allowance for doubtful accounts. This results in more accurate reporting of receivables that are collectible based on historical collection information.

The agencies listed below with the lowest collectible receivables as a percent of gross receivables are those with the greatest collection challenges. These receivables include delinquent taxes, public assistance overpayments, child support, and court and other types of fines.

Agencies with Receivables of at Least \$1 Million with the Highest Percent Collectible as a Percent of Gross Receivables

Agency	FY 2004	FY 2003
060 Governor's Office	100.00%	100.00%
100 Dept of Administrative Services	100.00%	100.00%
180 Department of Public Safety	100.00%	100.00%
190 Utah National Guard	100.00%	100.00%
270 Department of Health	100.00%	100.00%
300 Building Board Construction	100.00%	100.00%
400 Board of Education	100.00%	100.00%
480 Dept Environmental Quality	99.91%	99.86%
550 School & Inst Trust Lands Admn	100.00%	100.00%
560 Natural Resources	100.00%	100.00%
650 Alcoholic Beverage Control	100.00%	100.00%
660 Labor Commission	100.00%	62.35%
670 Department of Commerce	100.00%	100.00%
710 Community Economic Development	100.00%	100.00%
810 Utah Dept of Transportation	99.73%	99.63%

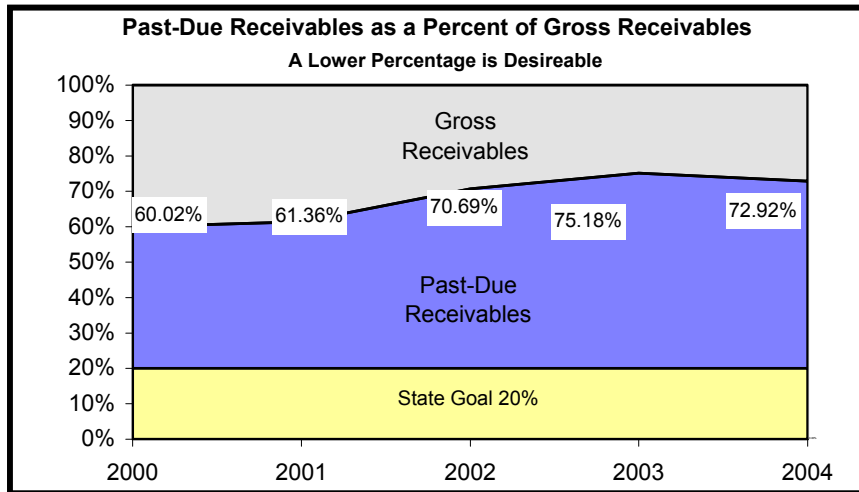
Agencies with Receivables in Excess of \$1 Million with the Lowest Collection Percentage as a Percent of Gross

Agency	FY 2004	FY 2003
020 District Courts	74.01%	74.01%
021 Juvenile Courts	75.00%	74.01%
102 Office of State Debt Collection	10.02%	15.11%
120 Tax Commission	29.77%	27.62%
201 Human Services - ORS	63.28%	61.70%
410 Department of Corrections	76.87%	74.39%
601 Employer's Unemployment Insurance Contributions	44.86%	48.18%
602 DWS Public Assistance	47.73%	

DWS Public Assistance was not separately reported in FY 2003.

Utah Receivables

Past-Due Receivables as a Percent of Gross Receivables



This statistic measures the integrity of the original receivable by indicating an agency's ability and efforts to bill and collect accounts. A low percentage is an indication that agencies are utilizing effective collection and billing procedures because they collect accounts before they become past-due. The State's performance goal for this statistic is 20%.

This graph illustrates the relationship between past-due and gross receivables. Past-due is defined as a receivable that is one or more days past the original due date. For the year ending June 30, 2004, 72.92% of the gross short-term receivables were past-due.

This performance measurement is not a valid measurement for state agencies where the receivable is past-due at the time it is placed on the agency's books such as receivables in the OSDC, and Tax Commission.

Agencies with Receivables in Excess of \$1 Million that Exceeded the State Goal of Past-Due Receivables being 20% or Less of their Gross Receivables

Agency	FY 2004	FY 2003
060 Governor's Office	0.76%	0.61%
180 Department of Public Safety	3.88%	2.72%
190 Utah National Guard	0.45%	8.23%
270 Department of Health	5.11%	1.56%
300 Building Board Construction	15.30%	0.34%
400 Board of Education	0.00%	0.16%
550 School & Inst Trust Lands Admn	0.00%	0.00%
710 Community Economic Development	0.57%	0.38%
810 Utah Dept of Transportation	4.68%	6.08%

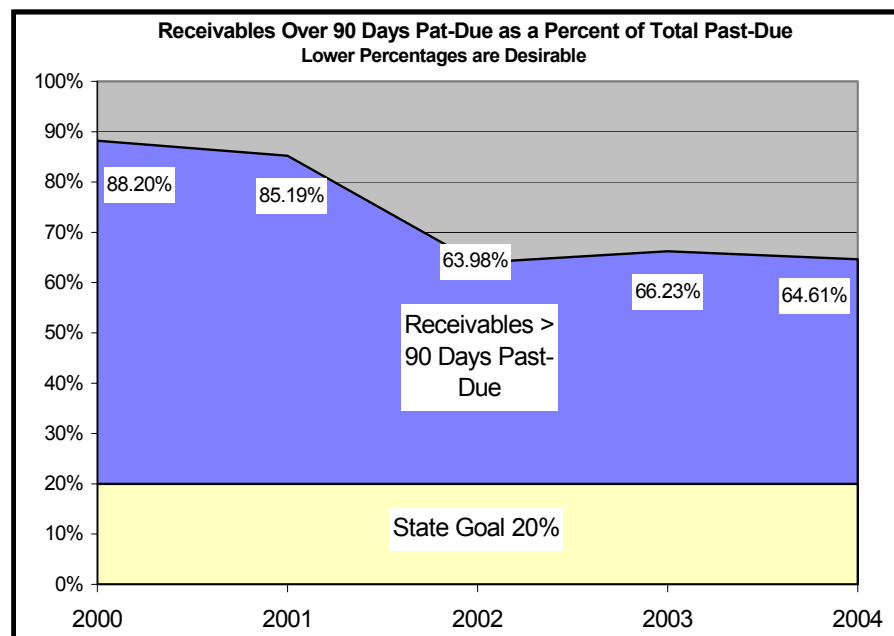
Agencies with Receivables in Excess of \$1 Million with the Highest Past-Due as a Percent of Gross Receivables

Agency	FY 2004	FY 2003
020 District Courts	57.13%	73.79%
021 Juvenile Courts	55.68%	55.25%
100 Dept of Administrative Services	40.49%	22.13%
102 Office of State Debt Collection	97.20%	91.20%
120 Tax Commission	98.54%	97.78%
201 Human Services - ORS	100.00%	100.00%
410 Department of Corrections	98.93%	99.04%
480 Dept Environmental Quality	20.09%	19.28%
560 Natural Resources	31.16%	3.31%
601 Employer's Unemployment Insurance Contributions	100.00%	100.00%
602 DWS Public Assistance	100.00%	
650 Alcoholic Beverage Control	24.95%	26.70%
660 Labor Commission	89.54%	94.86%
670 Department of Commerce	98.93%	77.79%

DWS Public Assistance is reported separately for the first time in FY 2004. No data is available for FY2003.

Utah Receivables

Receivables Over 90 Days Past-Due as a Percent of Total Past-Due Receivables



Gross receivables in the Tax Commission, HS-ORS, Corrections, and Courts represent 66.47% of the States receivables. These accounts involve court fines and fees, child support and delinquent taxes. They generally take longer to collect because of the available appeal processes, the nature of the debt, and the lack of ability and willingness of the debtor to pay the obligation.

Agencies Exceeding \$1.0 Million in Outstanding Receivables Attaining the State Goal of 20% or Less of Receivables Being Over 90 Days Past-Due Compared to Total Past-Due.

Agency		FY 2004	FY 2003
270	Department of Health	17.05%	37.72%
300	Building Board Construction	17.24%	100.00%
550	School & Inst Trust Lands Admn	0.00%	0.00%
650	Alcoholic Beverage Control	0.00%	3.96%

The graph illustrates the relationship between receivables that are 90 days past-due compared to total past-due receivables. The Receivables Over 90 Days Past-Due as a Percent of Total Past-Due Receivables measures the effectiveness of agencies to collect past-due receivables. A lower percentage indicates fewer past-due receivables are delinquent in excess of 90 days and is another indicator of the agency's effectiveness in collecting delinquent debt. The state's performance goal for this statistic is 20%

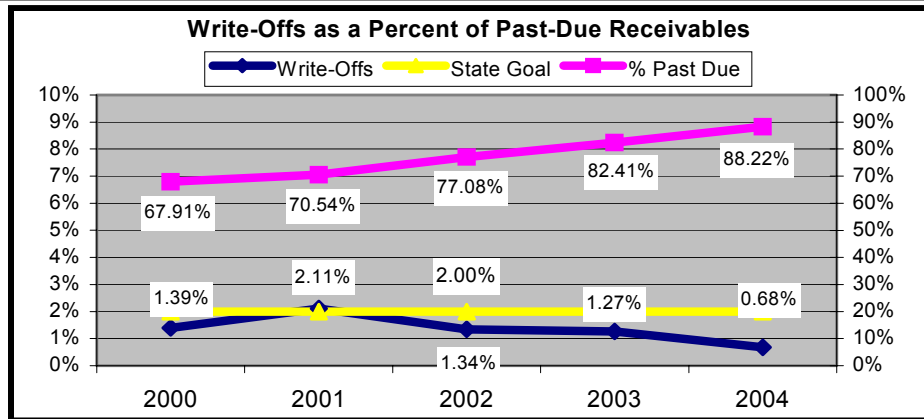
As indicated by the graph, receivables past-due over 90 days have decreased slightly.

Agencies Exceeding \$1.0 Million in Outstanding Receivables with a High Percentage of the Receivables Being Past-Due More Than 90 Days.

Agency	FY 2004	FY 2003
020 District Courts	63.55%	84.97%
021 Juvenile Courts	83.36%	85.62%
060 Governor's Office	100.00%	88.80%
100 Dept of Administrative Services	66.04%	57.69%
102 Office of State Debt Collection	99.18%	97.43%
120 Tax Commission	85.25%	90.68%
180 Department of Public Safety	72.84%	9.52%
190 Utah National Guard	100.00%	5.07%
201 Human Services - ORS	46.71%	49.24%
400 Board of Education	100.00%	35.01%
410 Department of Corrections	95.18%	97.01%
480 Dept Environmental Quality	62.58%	74.20%
560 Natural Resources	57.17%	26.97%
601 Employer's Unemployment Insurance Contributions	80.13%	82.32%
602 DWS Public Assistance	62.59%	
660 Labor Commission	87.47%	82.40%
670 Department of Commerce	39.89%	87.05%
710 Community Economic Development	73.11%	85.39%
810 Utah Dept of Transportation	77.48%	41.85%

Utah Receivables

Write-Offs as a Percent of Past-Due Receivables



The graph illustrates the relationship between receivables written off the agency accounting records as uncollectible and total past-due receivables. A small percentage is a positive performance indicator. The State's performance goal for this statistic is 2%.

Write-offs as a percent of past-due receivables showed a decrease compared to the past year. This is a result of State agencies working with the Division of Finance to more accurately reflect the true value of the receivables on their financial reports.

Comparison of % of Past-Due Receivables to % of Write-offs in State Agencies with over \$1.0 Million in Gross Receivables

Agency	% of Rec. Past-Due 6/30/2004	Write-offs as a % of Past-Due Rec. 6/30/04	% of Rec. Past-Due 6/30/2003	Write-offs as a % of Past-Due Rec. 6/30/03
020 District Courts	66.85%	7.27%	77.23%	3.46%
021 Juvenile Courts	58.17%	0.00%	56.57%	0.00%
060 Governor's Office	8.31%	0.00%	2.73%	0.00%
100 Dept of Administrative Services	50.37%	0.12%	60.96%	0.48%
102 Office of State Debt Collection	95.35%	9.86%	97.34%	10.77%
120 Tax Commission	97.97%	0.47%	97.83%	3.10%
180 Department of Public Safety	34.17%	0.06%	28.97%	0.11%
190 Utah National Guard	36.87%	0.00%	10.69%	0.00%
201 Human Services - ORS	100.00%	0.00%	100.00%	0.00%
270 Department of Health	12.90%	0.17%	6.43%	0.10%
300 Building Board Construction	33.65%	0.00%	24.94%	0.00%
400 Board of Education	0.35%	0.00%	0.09%	0.00%
410 Department of Corrections	99.14%	0.00%	21.73%	0.01%
480 Dept Environmental Quality	33.10%	0.40%	49.78%	0.33%
550 School & Inst Trust Lands Admn	0.00%	0.00%	0.00%	0.00%
560 Natural Resources	42.63%	0.00%	18.65%	0.31%
601 Employer's Unemployment Insurance Contributions	100.00%	7.71%	100.00%	5.04%
602 DWS Public Assistance	100.00%	0.00%		
650 Alcoholic Beverage Control	22.12%	0.00%	25.59%	0.00%
660 Labor Commission	92.82%	0.12%	96.74%	0.00%
670 Department of Commerce	92.75%	0.53%	84.44%	13.73%
710 Community Economic Development	5.20%	0.00%	18.23%	0.00%
810 Utah Dept of Transportation	16.49%	0.00%	9.43%	0.00%

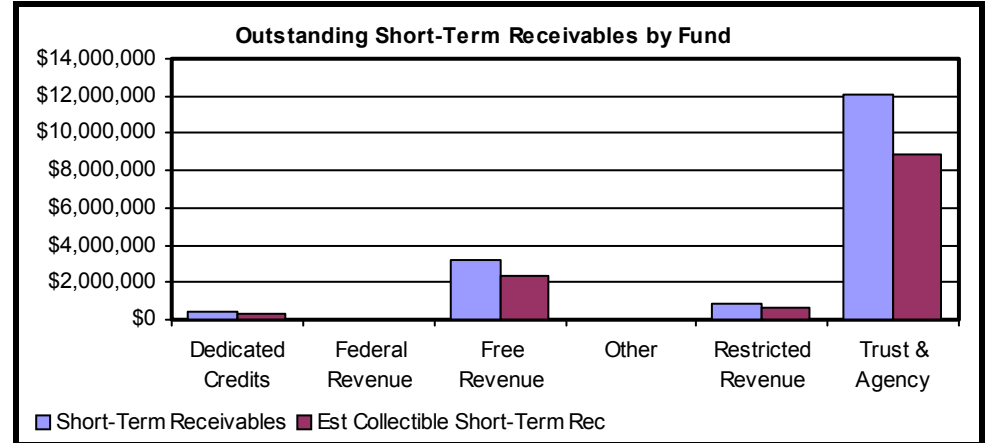
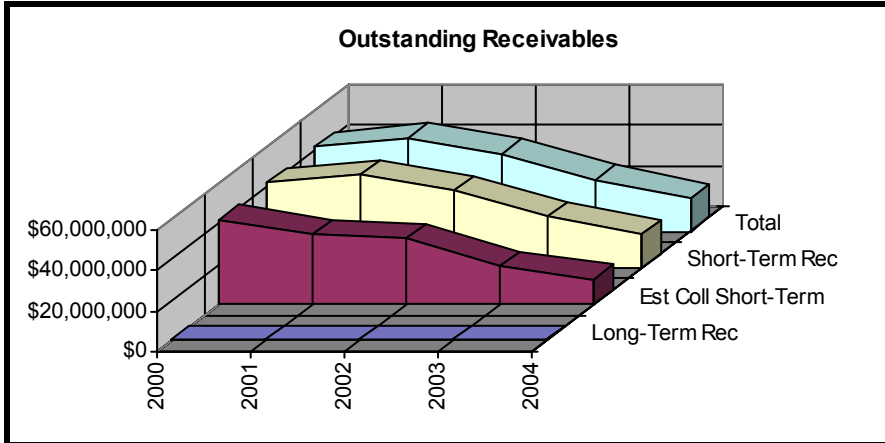
Agencies with large percentages of past-due receivables will be encouraged to remove accounts from their active accounting records when they are considered uncollectible unless prohibited by law. This will result in the state's receivables being more accurately reflected on the state's receivable reports.

Accounts that are written off will be assigned to the private sector collection vendors for further collection efforts when appropriate.

**RECEIVABLES
BY
STATE AGENCY**

Summary of District Courts Short-Term Receivables

The Utah judiciary provides the people with an open, fair, efficient and independent system for the advancement of justice under the law.



Comments:

In FY04 Court Receivables decreased by \$9.14 M, 35%. Courts Collections increased by \$1.0 M, 8.3%. The amount past-due decreased by about 50%. The amount past-due over 90 days decreased \$10.08 M - approximately 62%. The majority of the decrease is attributable to the transfer of supervised probation cases to Corrections.

The Allowance for Doubtful Accounts is recorded at approximately 25.99%

Court receivables include restitution and other trusts that if collected will be paid to some other person or entity and are not State receivables.

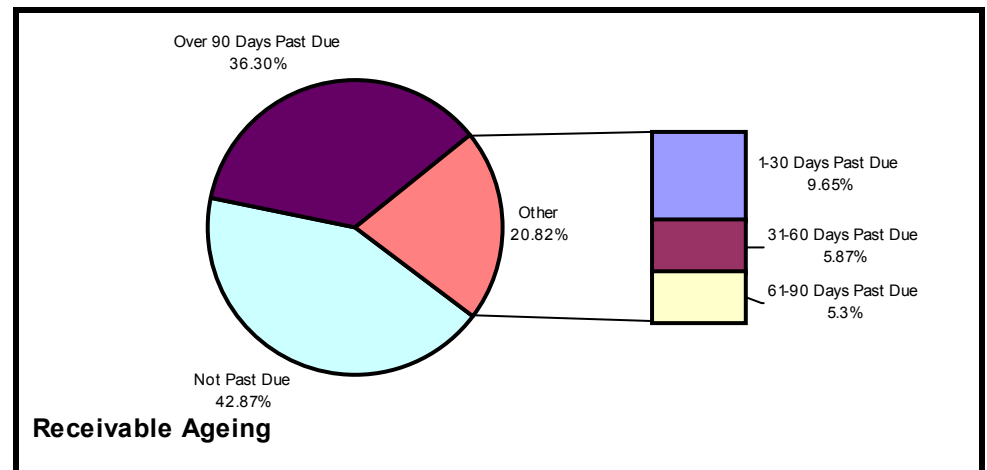
FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	\$21,981,170.00	\$13,101,422.00	\$371,486.87

The District Courts did not meet any of the State's Receivable Performance Goals. This is due to the type of debt being collected and its perceived relative value to the debtor. There is also an issue concerning the aging date of a receivable. By law court cases are to be transferred to OSDC after they are 60-90 days past-due, unless otherwise ordered by a judge. After talking with the courts, there is

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$460,386	\$0	\$3,188,564	\$0	\$829,482	\$12,027,417
Est. Collectible Short-Term Rec.	\$340,732	\$0	\$2,359,856	\$0	\$613,899	\$8,901,490



Summary of District Courts Short-Term Receivables

For the 2004 Fiscal Year

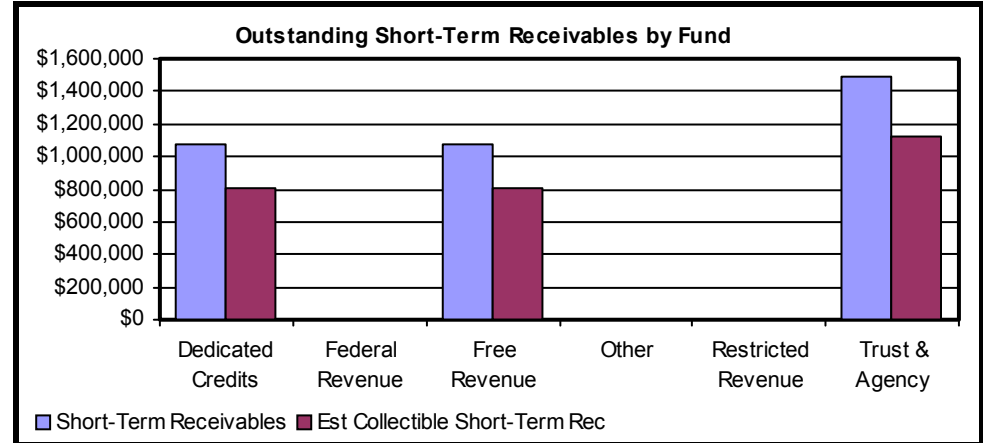
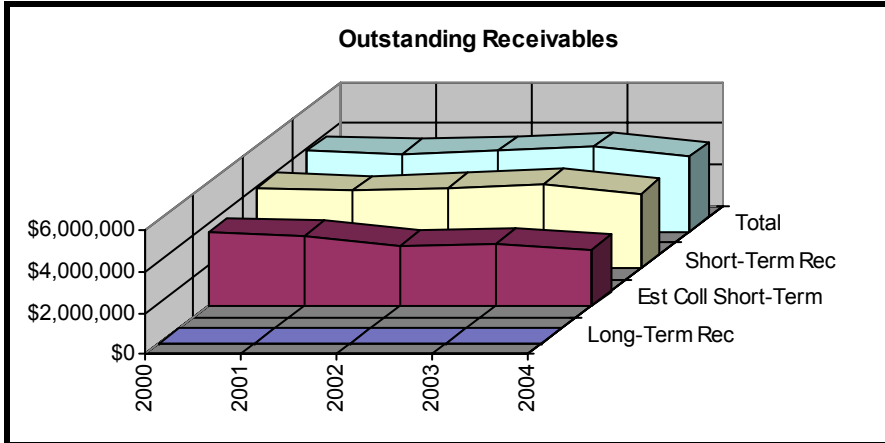
	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
0200100 JUD 1ST DISTRICT	347,557	456,152	118,554	337,598	443,473	332,341
0200200 JUD 2ND DISTRICT	6,534,791	3,550,841	922,864	2,627,977	1,651,068	915,370
0200300 JUD 3RD DISTRICT	8,379,935	4,779,500	1,242,192	3,537,308	2,742,533	1,455,058
0200400 JUD 4TH DISTRICT	7,160,973	4,250,650	1,104,744	3,145,906	2,121,333	1,434,795
0200500 JUD 5TH DISTRICT	1,508,319	1,889,935	491,194	1,398,741	1,650,149	1,293,112
0200600 JUD 6TH DISTRICT	364,045	359,303	93,384	265,919	167,015	138,099
0200700 JUD 7TH DISTRICT	479,402	584,848	152,002	432,846	209,096	100,488
0200800 JUD 8TH DISTRICT	871,385	634,620	164,938	469,682	444,753	322,971
Agency Totals:	25,646,407	16,505,849	4,289,872	12,215,977	9,429,420	5,992,234

Comments:

a question as to when a receivable is due. Some judges view the receivable as being due at the end of, or any time within the probation period: therefore the courts are retaining the accounts. For reporting purposes, accounts are aged from the date of adjudication and are past-due even though the judge may have told the offender all fines and fees must be paid prior to the termination of probation.

Summary of Juvenile Courts Short-Term Receivables

The Utah Judiciary is to provide the people an open, fair, efficient, and independent system for the advancement of justice under the law.



Comments:

The Juvenile Courts continue to transfer receivables to the OSDC when the offender reaches his/her majority and has not paid the receivable in full. This continues to be a manual paper process but will be electronic with the new system.

Juvenile Court receivables decreased by about \$482 K, a 11.72% decrease. 55.68 % of receivables are past-due, 46.41% are over 90 days past-due

Short-Term Receivables by Fund Detail - 2004 JUN 30

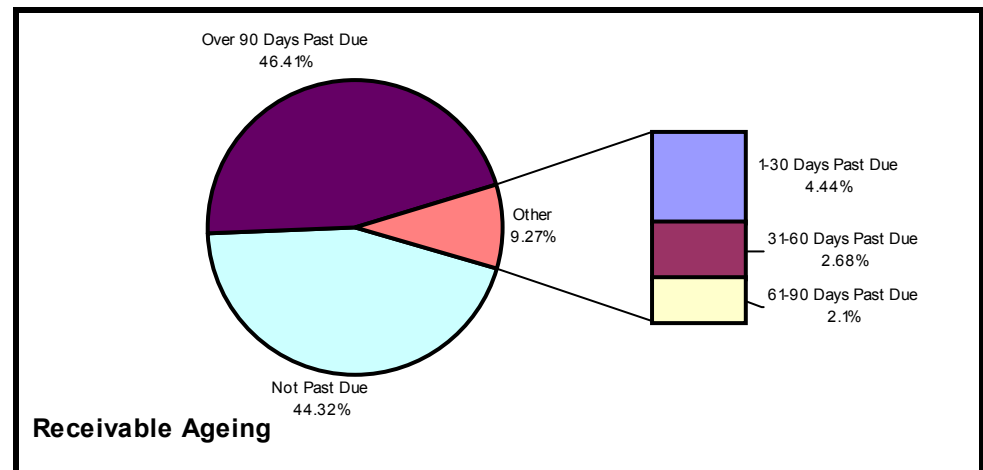
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$1,069,686	\$0	\$1,069,686	\$0	\$0	\$1,490,815
Est. Collectible Short-Term Rec.	\$802,265	\$0	\$802,265	\$0	\$0	\$1,118,110

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	\$3,854,133.00	\$3,560,491.00	\$172,179.00

The Allowance for Doubtful Accounts is reported at approximately 25.99%.

The Juvenile Courts have organized collection staff in the 2nd, 3rd, and 4th districts.



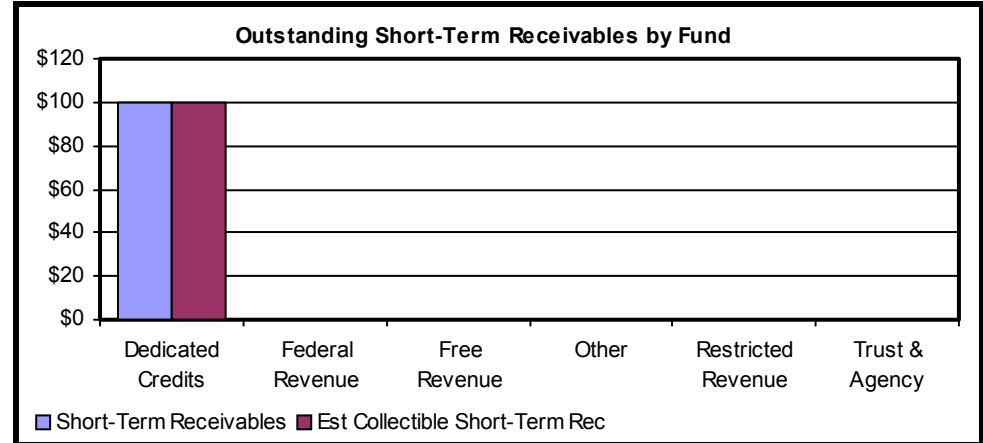
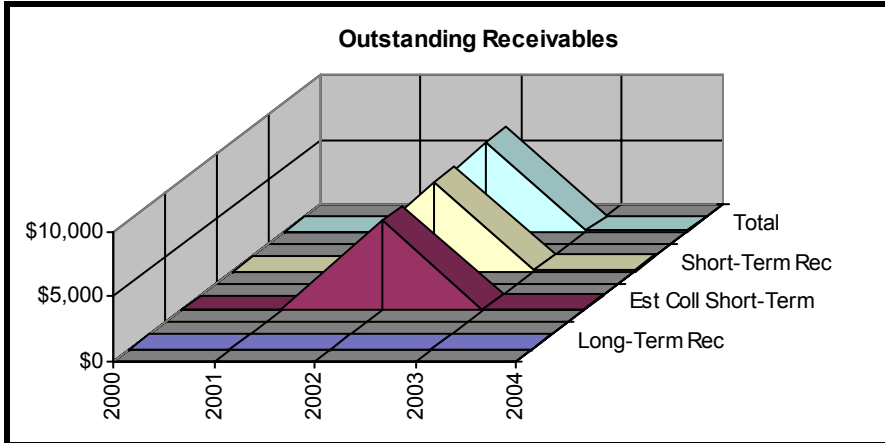
Summary of Juvenile Courts Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
0210000 JUVENILE COURTS	4,112,407	3,630,187	907,547	2,722,640	2,021,294	1,684,946
Agency Totals:	4,112,407	3,630,187	907,547	2,722,640	2,021,294	1,684,946

Summary of Capitol Preservation Board Short-Term Receivables

The Capitol Preservation Board was created to oversee the day-to-day activities on Capitol Hill, its facilities and the grounds, the preservation, maintenance and restoration of the State Capitol Building for the benefit of the citizens of Utah



Comments:

The Capitol Preservation Board met 2 of the 6 State's Receivable Performance Goals, compared to 5 of 6 in FY03.

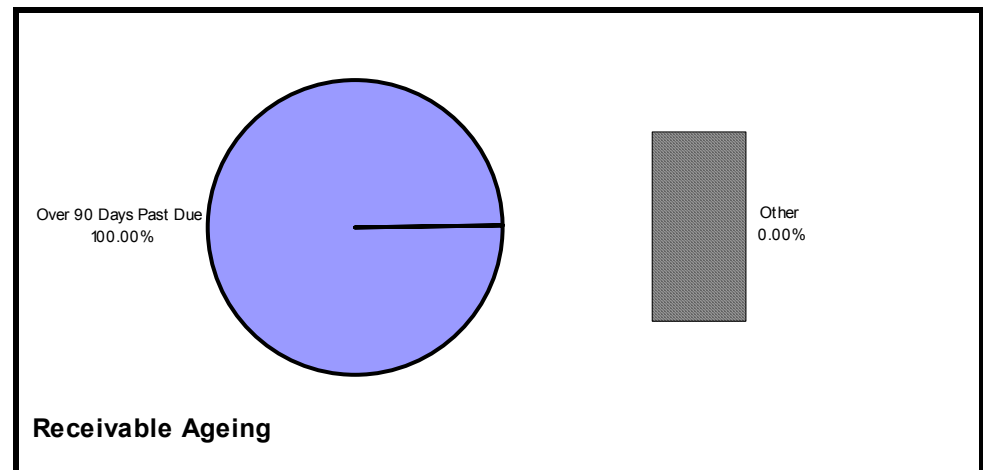
The \$100 receivable generated in FY03 remains outstanding, and is projected collectible.

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$100	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$100	\$0	\$0	\$0	\$0	\$0

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0			



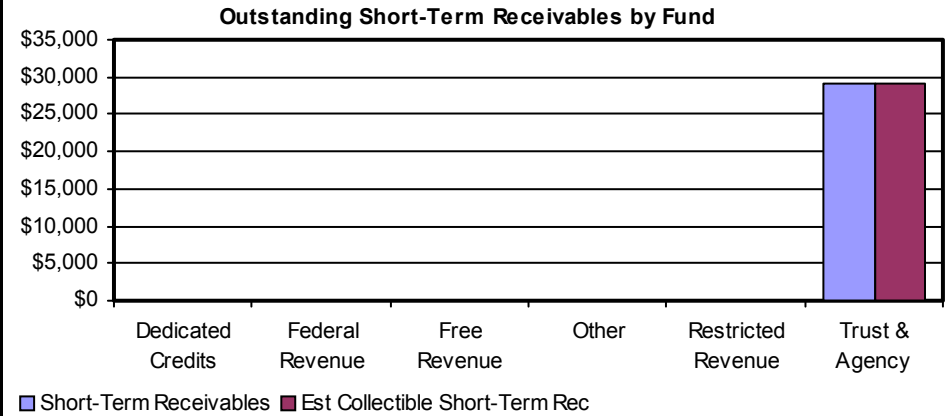
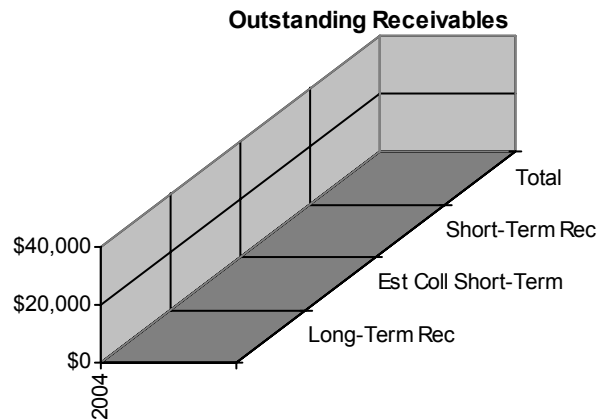
Summary of Capitol Preservation Board Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
0302001 CPB CAPITOL PRESERVATI	100	100	0	100	100	100
Agency Totals:	100	100	0	100	100	100

Summary of State Treasurer Short-Term Receivables

The State Treasurer oversees the CAFR and Utah Public Treasurers Investment Fund
and oversees the Unclaimed Property Division of the State



Comments:

The agency does a good job handling receivables. It meets 4 out of 6 State Receivable Performance Measures.

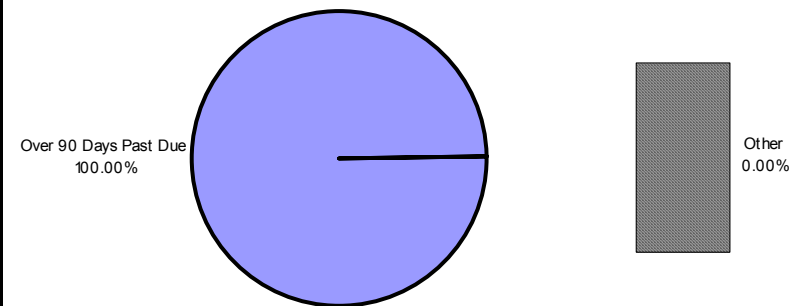
The \$29 K receivable listed on this report was already paid to the division. The CR to record the cash did not reference the RE and so the receivable remained outstanding. The RE will be corrected in FY05.

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$29,000
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$29,000

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1	\$349,493.00	\$145,746.50	\$0.00



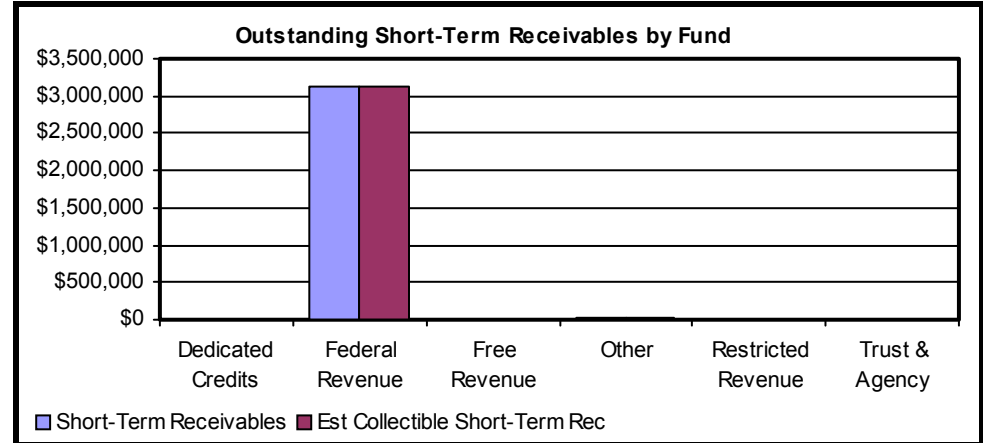
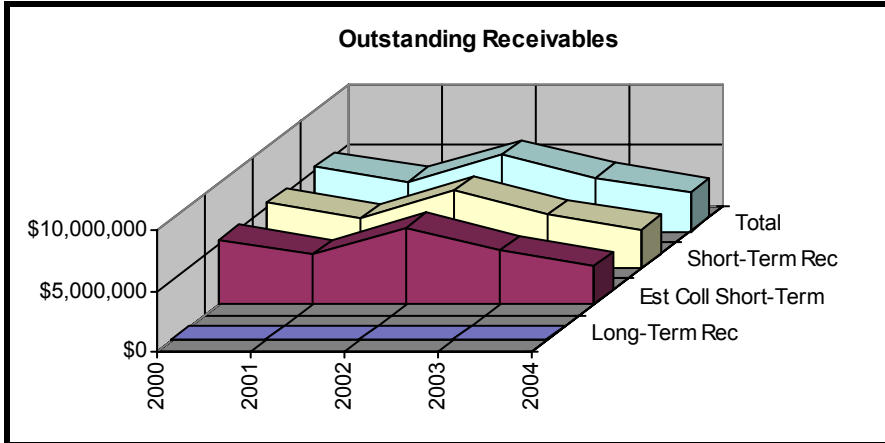
Summary of State Treasurer Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
0507510 TRS UNCLAIMED PROPERTY	0	29,000	0	29,000	29,000	29,000
Agency Totals:	0	29,000	0	29,000	29,000	29,000

Summary of Governor's Office Short-Term Receivables

The Governor's Office comprises Elected Officials, Office of Planning and Budget, Crime Victim Reparation and Commission on Criminal and Juvenile Justice.



Comments:

The agency does a great job handling receivables. It meets 5 out of 6 State Receivable Performance Measures.

In FY04 receivables decreased 28%, \$1.27 M; Total past-due decreased 11%, \$3 K. 99% of the outstanding receivable is due from the Federal Government, is not past-due, and is considered 100% collectible.

The decrease in receivables is due to a \$700 K reduction in receivable from CCJJ and an \$430 K error from over-reporting receivables in FY03.

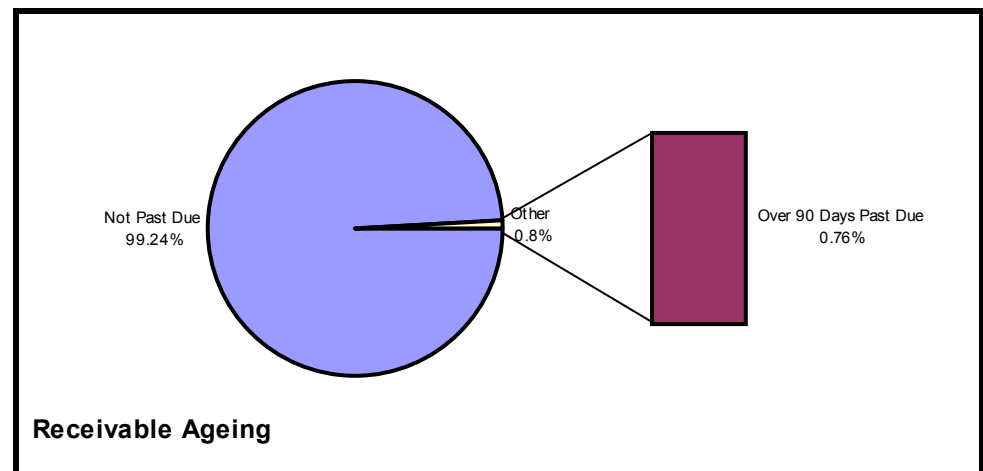
Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$1,596	\$3,120,099	\$15	\$28,573	\$0	\$0
Est. Collectible Short-Term Rec.	\$1,596	\$3,120,099	\$15	\$28,573	\$0	\$0

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
42	\$19,458,434.98	\$20,297,741.44	\$0.00

Crime Victim Reparations and OSDC have begun working on the valuation of receivables and the transfer of some accounts to OSDC. This effort will continue in FY05.



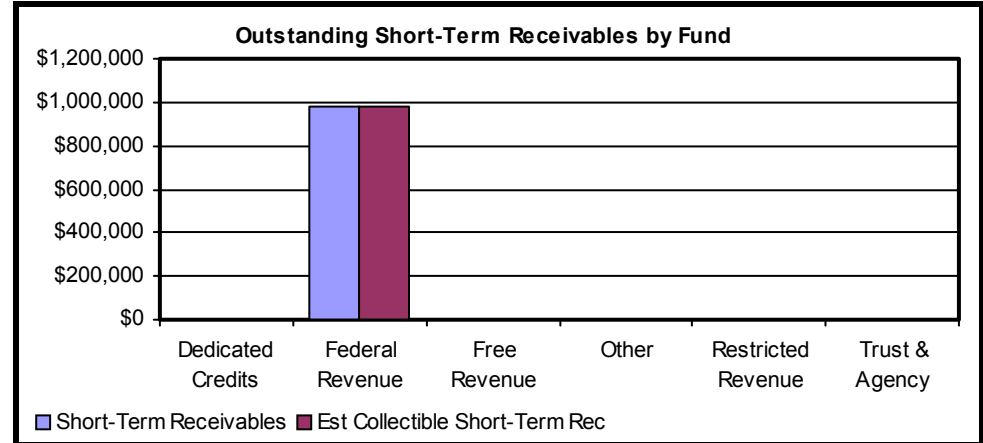
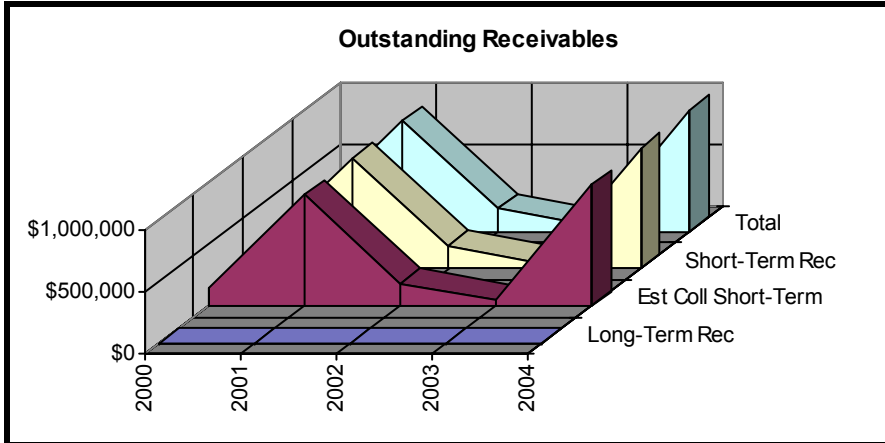
Summary of Governor's Office Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
0600600 GOV OFFICE	30,631	27,543	0	27,543	21,600	21,600
0600610 GOV CAF SUMMARY ORG	248	108	0	108	108	108
0600650 GOV GOVERNOR CCJJ	3,894,697	3,120,271	0	3,120,271	0	0
0600651 GOV GOVERNOR CCJJ COMM	430,954	0	0	0	0	0
0606000 GOV OFFICE PLANNING &	64,013	2,361	0	2,361	2,361	2,361
Agency Totals:	4,420,543	3,150,283	0	3,150,283	24,069	24,069

Summary of Attorney General Short-Term Receivables

The Attorney General's Office protects the legal rights of the people of Utah and provides the highest quality legal services to their government.



Comments:

The agency does a good job handling receivables. It meets 4 out of 6 State Receivable Performance Measures.

Receivables created and collected by the Attorney General's Office are for legal services provided for State agencies and quasi governmental agencies.

Receivables increased 2,239% in FY04 \$939 K. The increase is due to timing differences caused by year end processing of the receivables and collection.

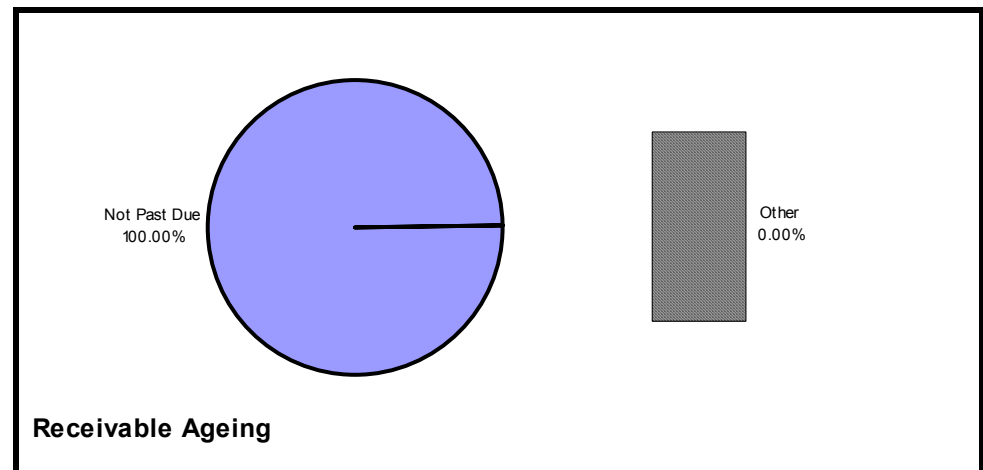
All receivables are current.

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
7	\$1,842,024.00	\$902,703.46	\$0.00

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$981,267	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$981,267	\$0	\$0	\$0	\$0



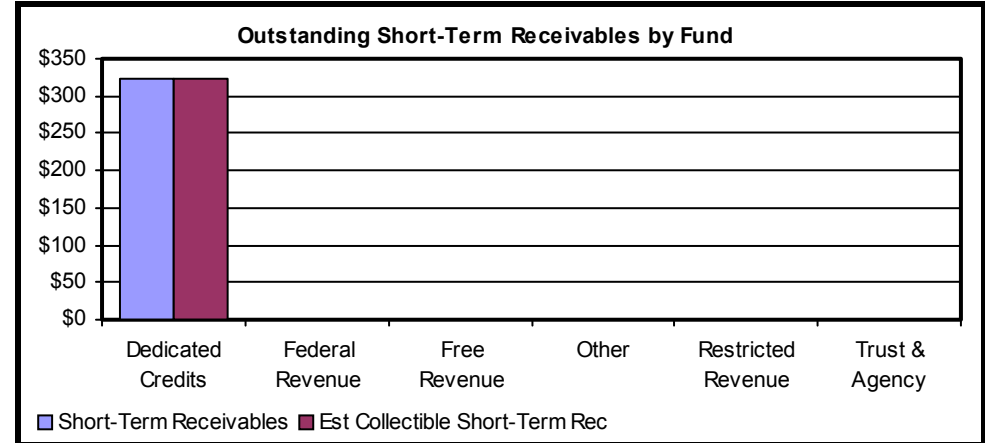
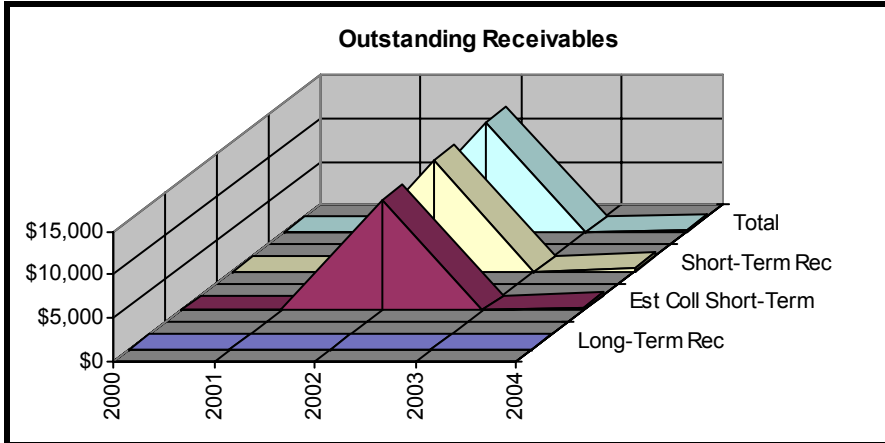
Summary of Attorney General Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
0800810 AG MAIN	0	738,173	0	738,173	0	0
0800823 AG CHILDRENS' JUSTICE	40,000	243,094	0	243,094	0	0
0800830 AG CONTRACT ATTORNEYS	1,946	0	0	0	0	0
Agency Totals:	41,946	981,267	0	981,267	0	0

Summary of State Auditor Short-Term Receivables

The State Auditor is responsible to examine the accounts of the State to ensure they are handled according to correct Government Accounting Principles.



Comments:

The office of the State Auditor continues to do a great job in managing and collecting their receivables. The office exceeds all receivable performance measures in FY04 except one.

The receivables generated and collected by the State Auditor's office are for contract work performed for quasi-state agencies.

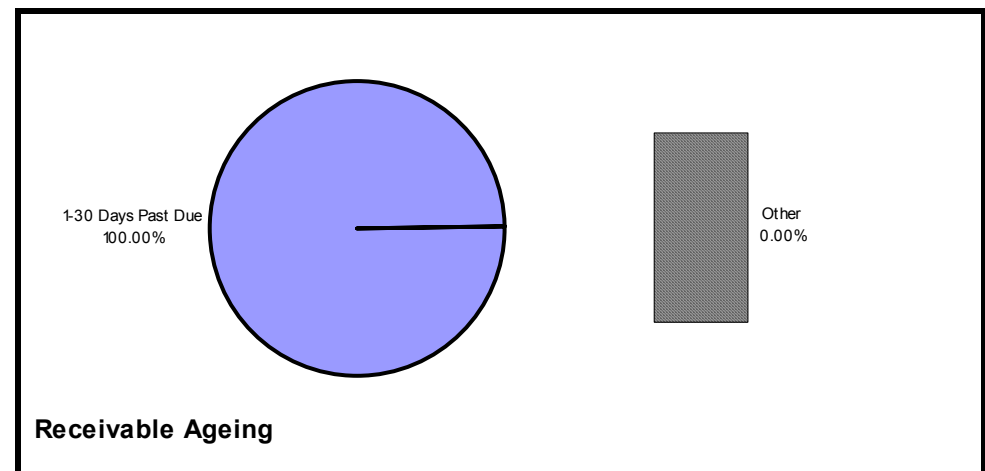
Receivables increased \$323 in FY04.

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$323	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$323	\$0	\$0	\$0	\$0	\$0

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1	\$263,695.00	\$263,372.00	\$0.00



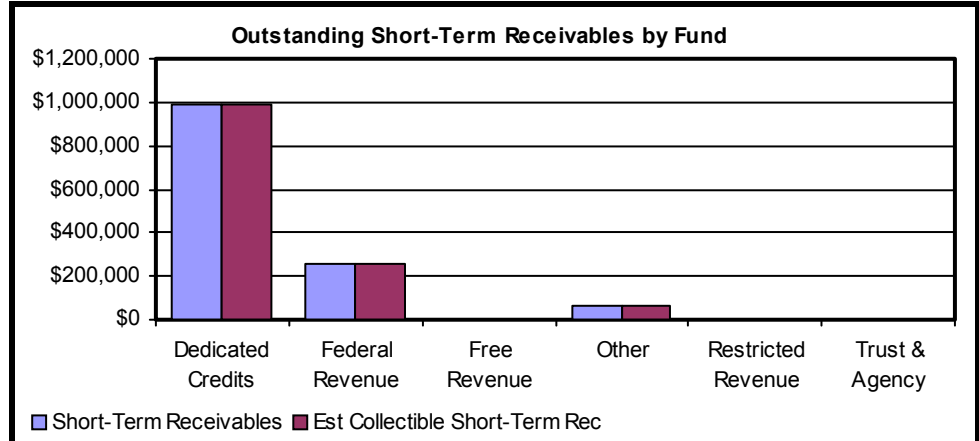
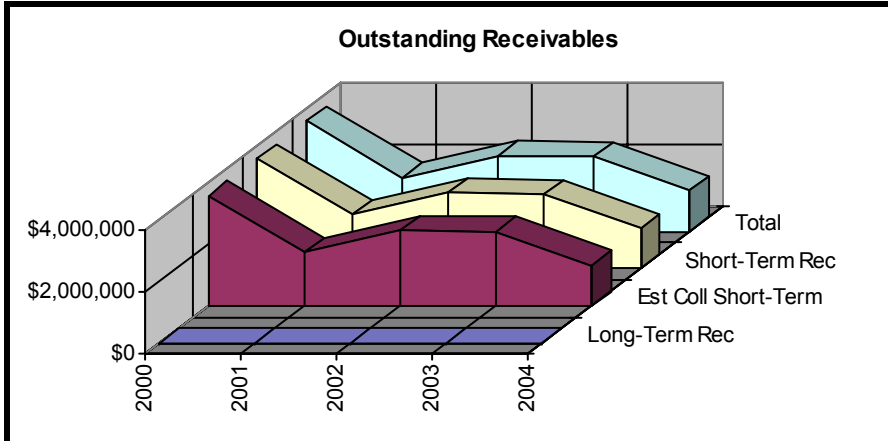
Summary of State Auditor Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
0902000 SAO AUDITING DIVISION	0	323	0	323	323	0
Agency Totals:	0	323	0	323	323	0

Summary of Dept of Administrative Services Short-Term Receivables

Administrative Services provides specialized agency support services, and protects the public interest by insuring the integrity of the fiscal accounting procedures and policies that govern agency operations.



Comments:

The Department of Administrative Services (DAS) does a good job managing receivables. DAS met 4 out of 6 of the State's performance goals. During FY04 receivables decreased 45.5%, \$1.096 M. Total past-due receivables decreased .3%, \$1.8 K. Receivables over 90 days past-due increased 14%, \$43.3 K.

ITS makes up 92.45% of the over 90 days past-due balance. 99% of the outstanding receivables are from various internal service funds for goods or services provided to universities, local, and quasi-governmental agencies. Because of billing and payment processes, payments are not received timely.

All divisions within DAS report their receivables as collectible.

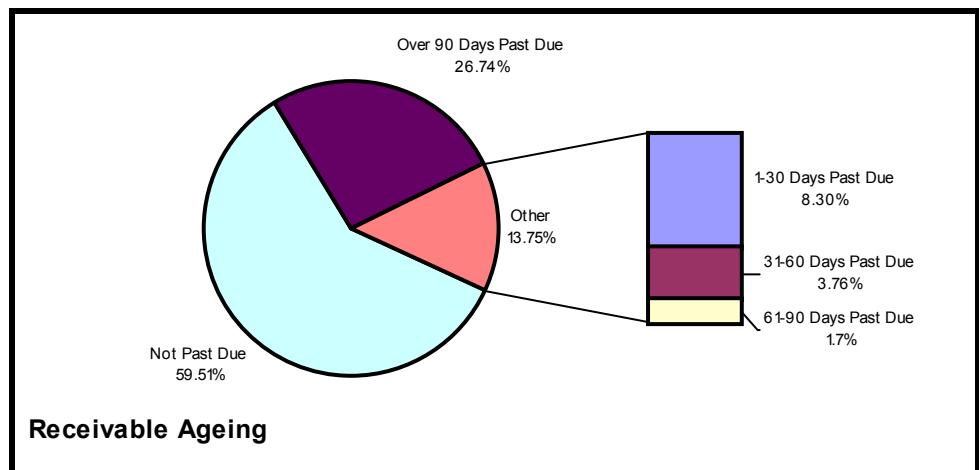
FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
2,276	\$6,611,808.89	\$7,235,923.26	\$0.00

Receivables are collected by division staff except for Fleet Operations and Risk Management. These two divisions outsource their older delinquent accounts through the OSDC.

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$986,933	\$256,050	\$0	\$68,506	\$0	\$0
Est. Collectible Short-Term Rec.	\$986,933	\$256,050	\$0	\$68,506	\$0	\$0



Summary of Dept of Administrative Services Short-Term Receivables

For the 2004 Fiscal Year

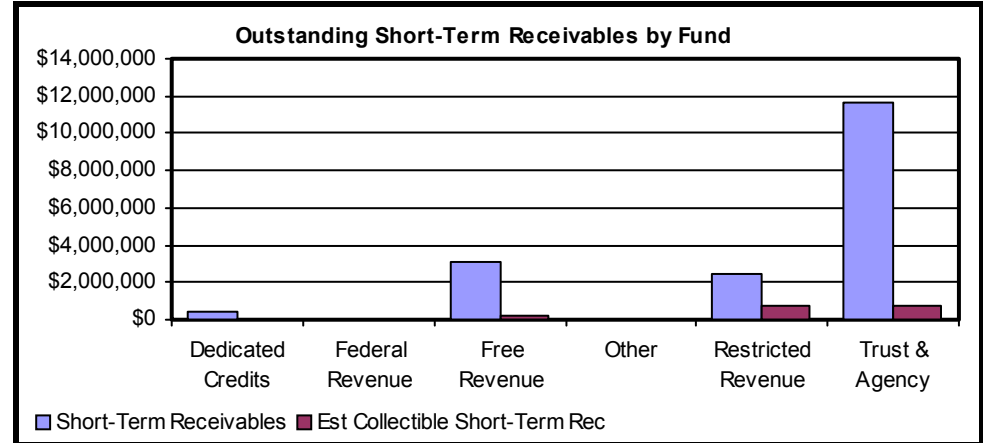
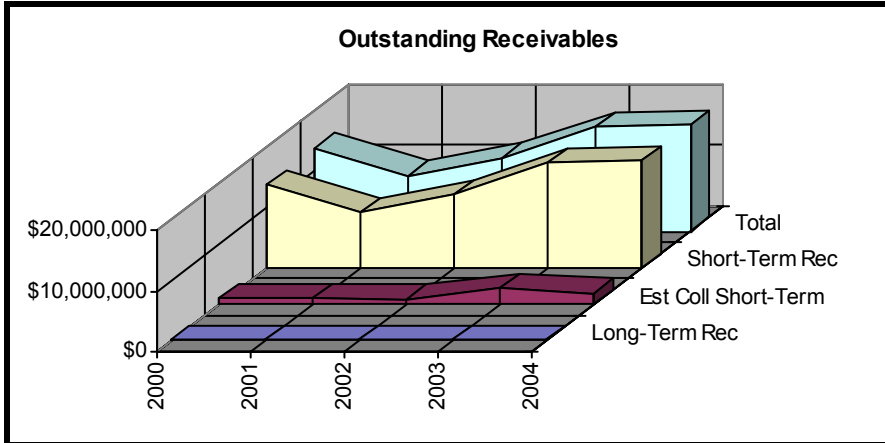
	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
1000100 DAS ARCHIVES	3,131	2,412	0	2,412	858	858
1000400 DAS FIN FINANCE	8,258	0	0	0	0	0
1001101 DAS GS - GENERAL SERVI	143,715	206,446	0	206,446	46,415	4,423
1001140 DAS FO - FLEET OPERATI	909,671	318,274	0	318,274	27,529	7,627
1001300 DAS FCM FACILITIES MAI	208,425	16,562	0	16,562	1,680	600
1002000 DAS ITS INFO TECH SERV	1,116,747	551,920	0	551,920	439,825	324,191
1005000 DAS STATE DEBT COLLECT	17,589	95,482	0	95,482	12,642	10,890
1006000 DAS ITS AGRC	0	120,394	0	120,394	2,075	2,075
Agency Totals:	2,407,535	1,311,490	0	1,311,490	531,025	350,664

Comments:

The Office of State Debt Collection past-due receivable balance listed above consists of multiple \$20 fees recorded to RE's by various other state agencies for NSF checks. The receivable is decreased by collection of the NSF check and fee.

Summary of Office of State Debt Collection Short-Term Receivables

The mission of the Office of State Debt Collection is to maximize receipt of money to the State of Utah by effectively managing and collecting state receivables.



Comments:

OSDC receivables are created when Courts, Corrections and Board of Pardons transfer delinquent accounts 90 days to several years old to OSDC. Since all accounts are past due when received, the performance measures developed for state agencies are not meaningful for OSDC.

During FY04 \$10.9 M in receivables was transferred to OSDC. There is a \$.2 M increase in the receivable balance.

The increase is partially explained by the following:

- 1) Corrections transferred a greater case load to OSDC than in previous years.
- 2) More Juvenile Court cases were transferred to OSDC in FY04 than in FY03.

FY2004 Receivables

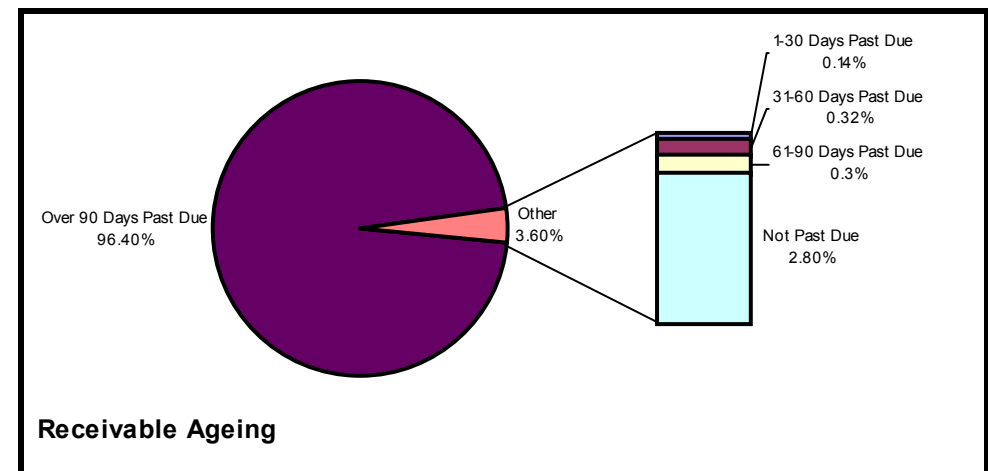
# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
48,112	\$10,928,502.00	\$2,014,189.00	\$123,742.67

Cost of Collections per \$1 collected is \$.0614

The cost of collection shown above consists of the contingency fees paid to third parties associated with the receivables placed by OSDC and collected by third party vendors.

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$405,395	\$0	\$3,110,483	\$0	\$2,455,773	\$11,687,389
Est. Collectible Short-Term Rec.	\$27,364	\$0	\$209,958	\$0	\$743,690	\$788,898



Summary of Office of State Debt Collection Short-Term Receivables

For the 2004 Fiscal Year

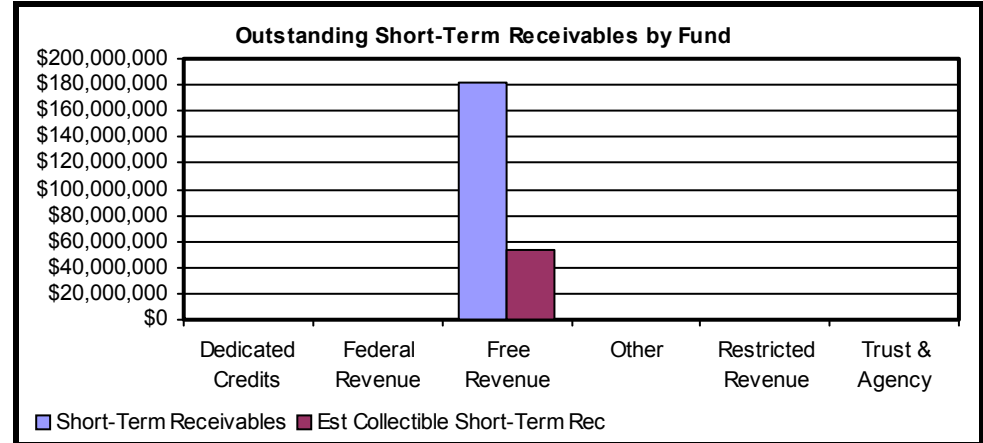
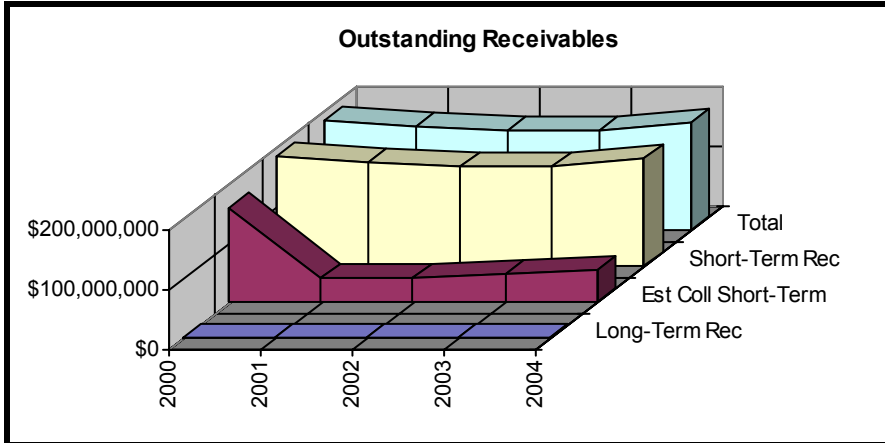
	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
1025000 DAS STATE DEBT COLLECT	17,361,369	17,659,040	15,889,130	1,769,910	17,164,632	17,024,058
Agency Totals:	17,361,369	17,659,040	15,889,130	1,769,910	17,164,632	17,024,058

Comments:

In addition to the collections presented above OSDC collected \$1.14 M from debtors for receivables that had previously been written off of the State's revenue. The dollars collected were for principle, interest, penalty and collection fees.

Summary of Tax Commission Short-Term Receivables

The Tax Commission administers and supervises the tax laws of the state.



Comments:

Receivables consist of unpaid taxes. Since all accounts are past-due, the performance measures developed for state agencies are not meaningful for the Tax Commission.

Receivables increased in FY04 \$13.6 M, 8.07%. Past-due Receivables increased 8.9%, \$14.7M. Receivables Past-Due Over 90 Days also increased \$3.6 M, 2.4%.

The allowance for doubtful accounts is recorded at approximately 70%

Of the \$182.1 M total receivables, the Tax Commission outsourced \$50.54 M to third party collection vendors. \$2.9 M was collected by the vendors in FY04.

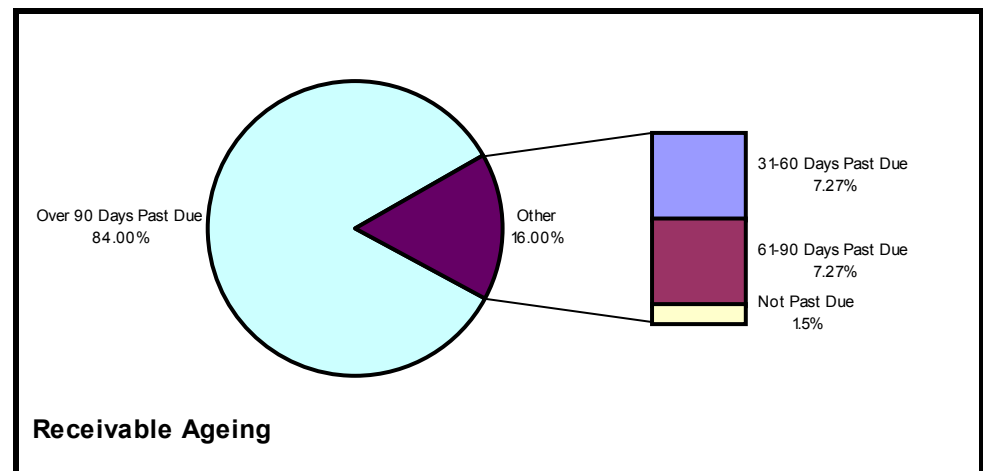
Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$242,622	\$181,860,775	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$242,622	\$53,976,277	\$0	\$0	\$0

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
64,546	\$97,933,333.03	\$137,772,889.71	\$6,925,000.00

Per the Tax Commission, the cost of collection per dollar collected in FY04 is about \$.052



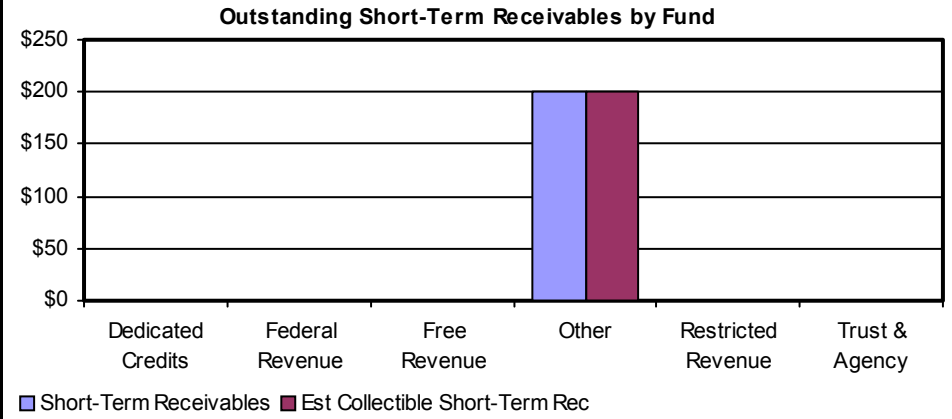
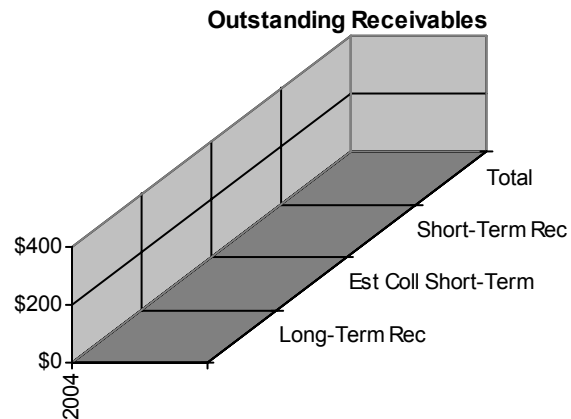
Summary of Tax Commission Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
1200000 TAX STATE TAX COMMISSI	168,274,567	181,860,775	127,884,498	53,976,277	179,319,638	152,844,604
1200001 TAX ADMINISTRATION	228,505	242,622	0	242,622	121,826	121,826
Agency Totals:	168,503,072	182,103,397	127,884,498	54,218,899	179,441,464	152,966,430

Summary of Career Service Review Board Short-Term Receivables

The Board shall serve as the final administrative body to review appeals from career service employees and agencies of decisions about promotions dismissals, demotions, suspensions, written reprimands, wages, salary, violations of personnel rules, issues concerning the equitable administration of benefits, etc.



Comments:

The Career Service Review Board has not had outstanding receivables in any other Fiscal Year. Thus data is limited for analysis. The agency has met 4 of 6 performance measures. However 3 of the 4 are at \$0 or 0% because no data is available 100% of receivables are not past-due and considered 100% collectible.

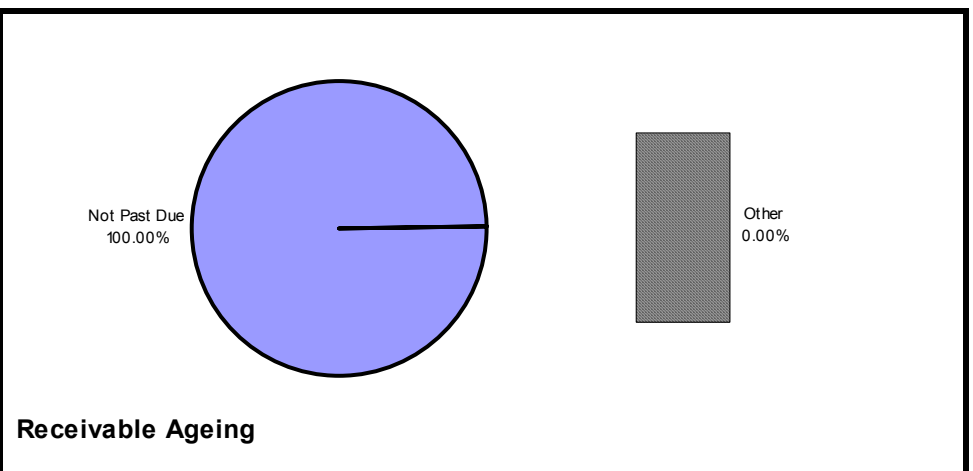
This receivable is for wireless communication services paid on behalf of the debtor.

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$201	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$201	\$0	\$0

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1	\$201.22	\$0.00	\$0.00



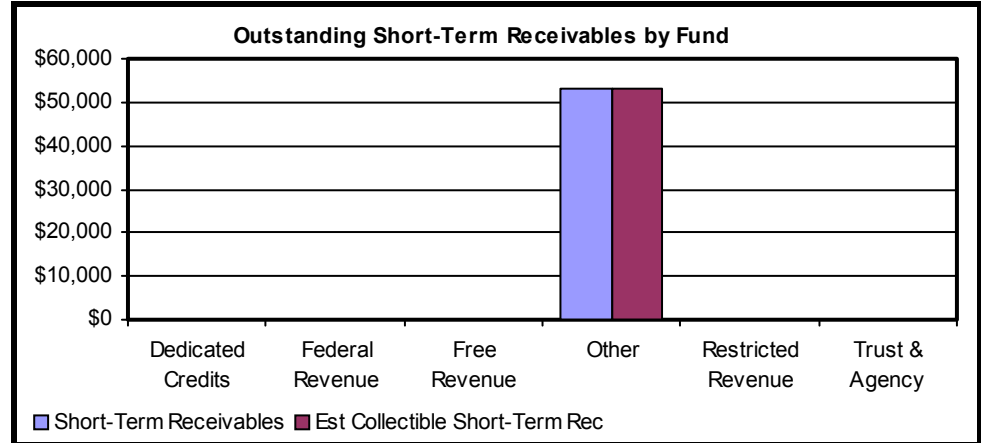
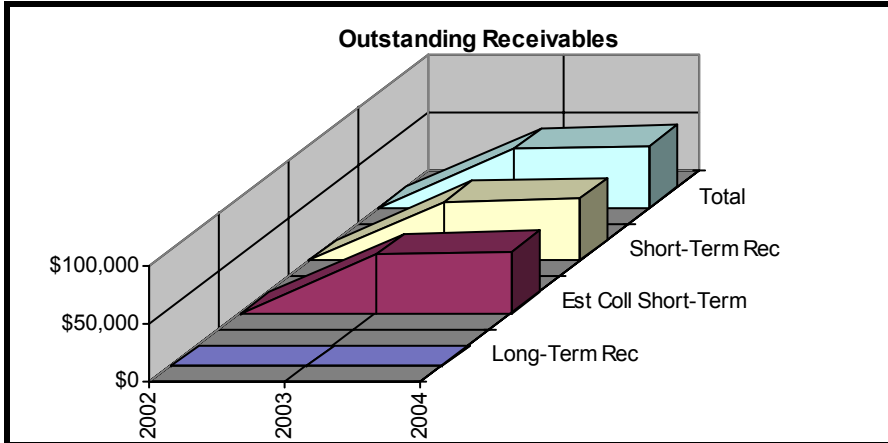
Summary of Career Service Review Board Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
1301561 CSR CAREER SERVICE REV	0	201	0	201	0	0
Agency Totals:	0	201	0	201	0	0

Summary of Navajo Trust Administration Short-Term Receivables

Navajo Trust Administration (UNTF) administers funds for use in common for Utah Navajo communities and families for various programs such as higher education financial aid, water lines, sewer lines, power lines, housing, renovation, additions, and other chapter projects



Comments:

The agency does a great job handling receivables. It meets 5 out of 6 State Receivable Performance Measures.

UNTF Receivables increased in FY04 by 4.97%, \$2.5 K.
All receivables are considered collectible and are not past-due.

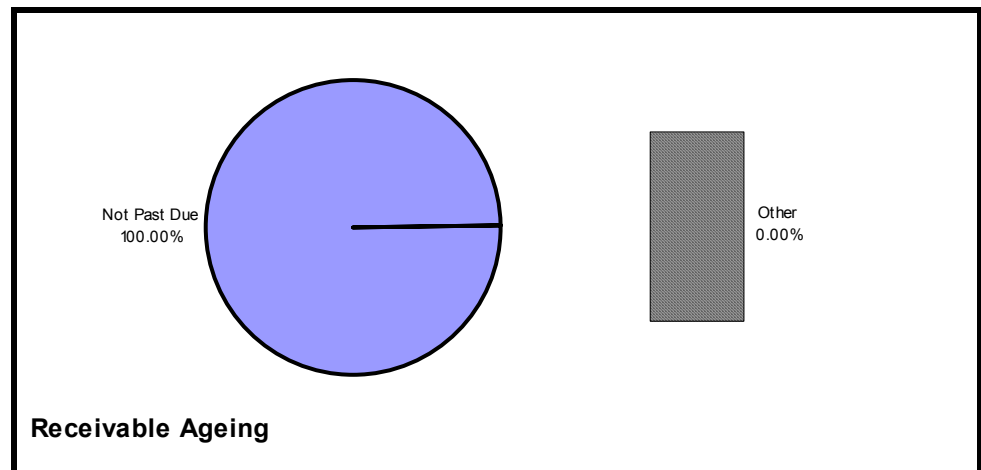
Receivables consist of oil royalties.

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
2	\$52,971.30	\$50,461.72	\$0.00

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$52,971	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$52,971	\$0	\$0



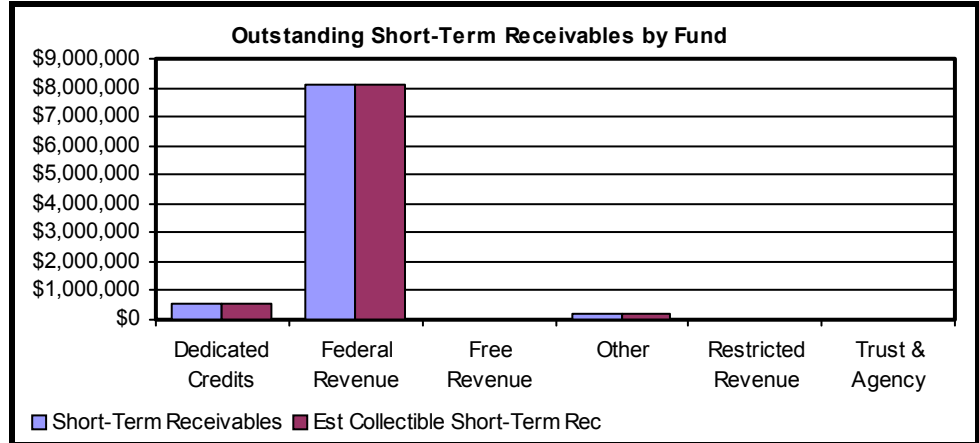
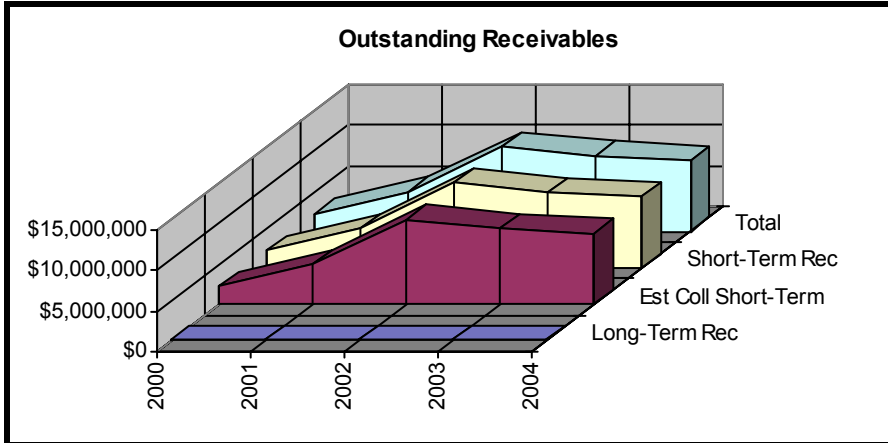
Summary of Navajo Trust Administration Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
1701001 NTA ADMINISTRATION	4,263	1,429	0	1,429	0	0
1703000 NTA EDUCATION	4,199	0	0	0	0	0
1704000 NTA CHAPTER PROJECTS	42,000	51,542	0	51,542	0	0
Agency Totals:	50,462	52,971	0	52,971	0	0

Summary of Department of Public Safety Short-Term Receivables

Public Safety provides services that promote the safety of state residents through their Peace Officer Standards and Training, Highway Patrol, Drivers License, Comprehensive Emergency Management, Investigative Services and Law Enforcement.



Comments:

Public Safety continues to do a great job managing their receivables. They exceed 5 of 6 of the States receivable performance goals in FY04. The majority of receivables are payable by the Federal Government and considered 100% collectible. Receivables are for safety programs including Highway Patrol, Emergency Management, and Law Enforcement.

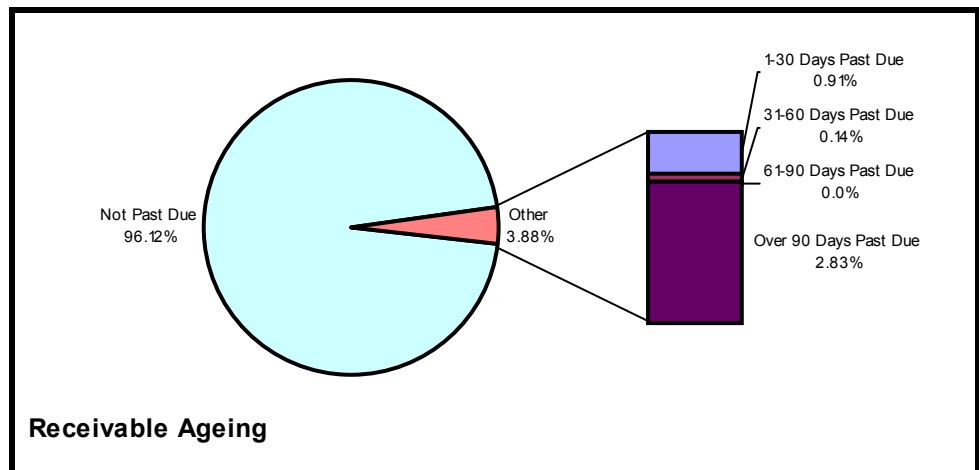
3.87% of the Agency's receivables are past-due. Receivables decreased in FY04 by \$549 K.

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$518,483	\$8,073,650	\$4,315	\$193,395	\$0	\$0
Est. Collectible Short-Term Rec.	\$518,483	\$8,073,650	\$4,315	\$193,395	\$0	\$0

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
792	\$42,503,815.16	\$42,672,368.78	\$0.00



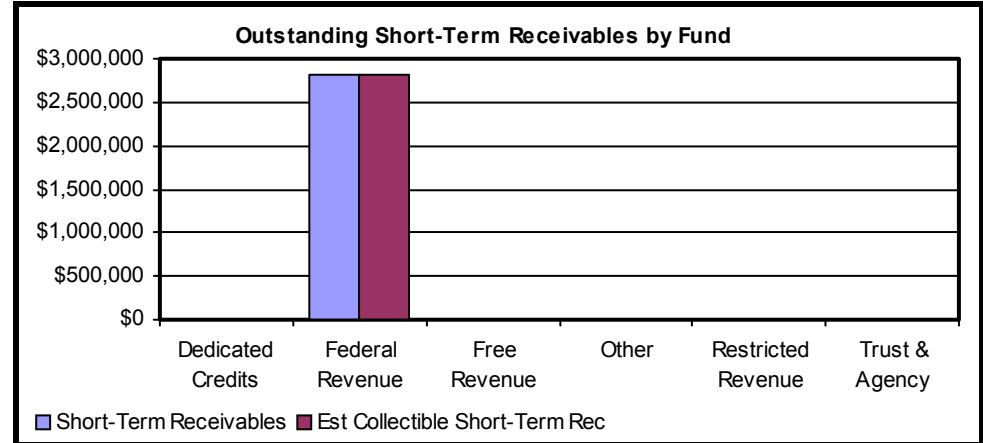
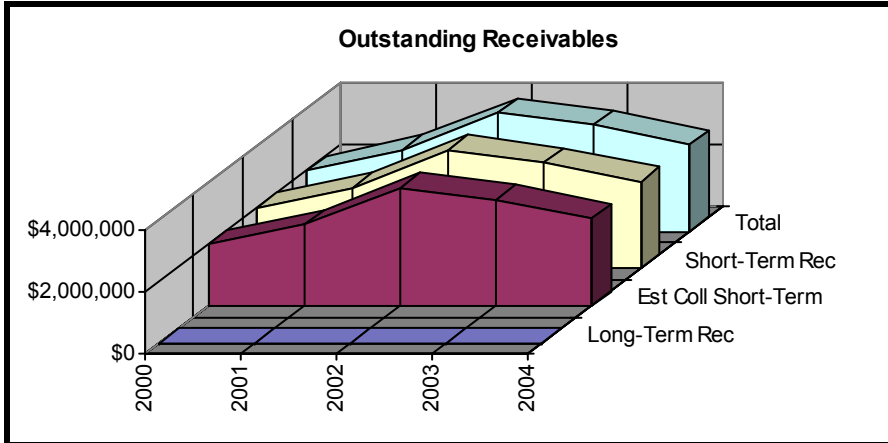
Summary of Department of Public Safety Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
1801100 DPS ADM COMMISSIONER'S	1,180,937	1,367,430	0	1,367,430	0	0
1801200 DPS COMPREHENSIVE EMER	4,821,460	5,614,635	0	5,614,635	0	0
1801400 DPS PST PEACE OFCR STD	1,786,279	383,793	0	383,793	0	0
1801500 DPS CIT CRIM INVEST &	3,329	38,391	0	38,391	2,608	2,608
1801521 DPS CIT B.C.I.	1,902	36,890	0	36,890	4,810	450
1801700 DPS DL DRIVER LICENSE	0	9,518	0	9,518	0	0
1801800 DPS UHP UTAH HIGHWAY P	141,042	483,555	0	483,555	111,810	23,571
1801820 DPS UHP RICHFIELD - SE	1,825	4,105	0	4,105	4,105	4,105
1801900 DPS HIGHWAY SAFETY	1,402,226	726,393	0	726,393	217,078	217,078
1802000 DPS MIS	0	124,608	0	124,608	0	0
1802100 DPS FM FIRE MARSHAL	286	314	0	314	314	314
0017810 FRE FEES OF STATE OFFI	165	210	0	210	210	210
Agency Totals:	9,339,451	8,789,843	0	8,789,843	340,935	248,336

Summary of Utah National Guard Short-Term Receivables

National Guard provides personnel and equipment in the event of a state emergency and augments the regular Armed Forces of the United States.



Comments:

The Utah National Guard Exceeds the State's receivable performance goals in 5 of 6 categories. Their receivables consist of money from Federal Grants. All receivables are collectible. Past-due amounts result from timing differences caused by the year end processing of the receivable and collection.

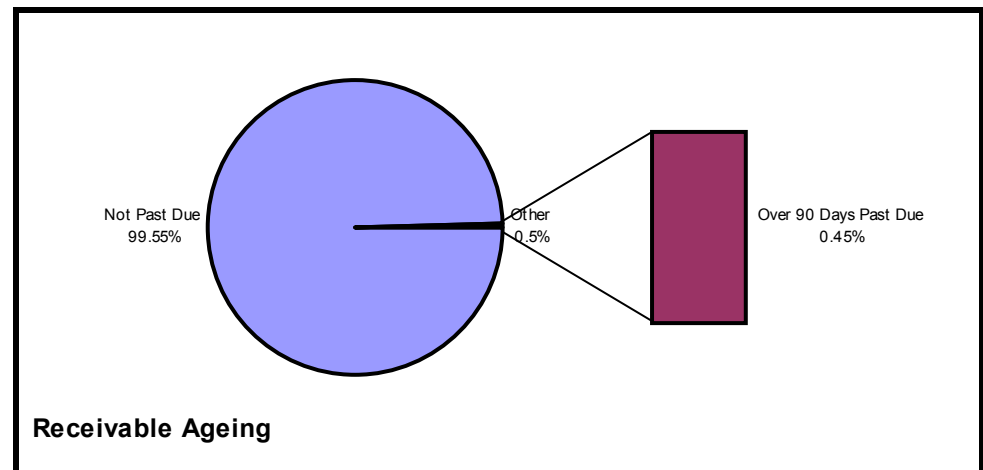
Receivables decreased in FY04 \$623.5 K, 18.13%. Past-due receivables also decreased \$270 K, 95.51%.

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$2,815,137	\$0	\$1,131	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$2,815,137	\$0	\$1,131	\$0	\$0

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
76	\$20,512,244.56	\$21,135,787.20	\$0.00



Summary of Utah National Guard Short-Term Receivables

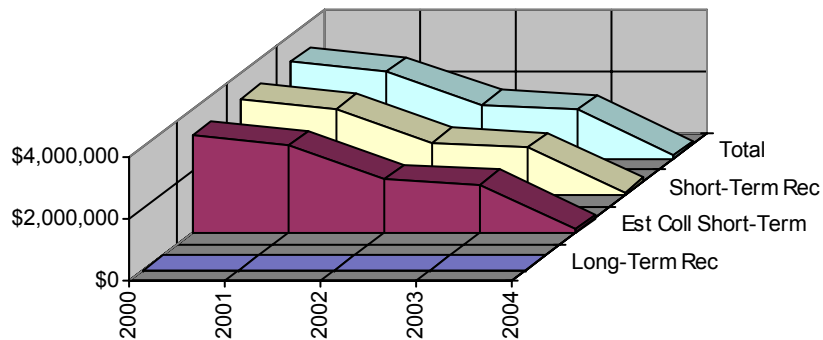
For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
1901910 UNG HEADQUARTERS DRAPR	2,513,048	2,115,493	0	2,115,493	12,707	12,707
1901920 UNG AIR GUARD BASE	490,686	427,564	0	427,564	0	0
1901930 UNG CAMP WILLIAMS	436,078	273,212	0	273,212	0	0
Agency Totals:	3,439,811	2,816,269	0	2,816,269	12,707	12,707

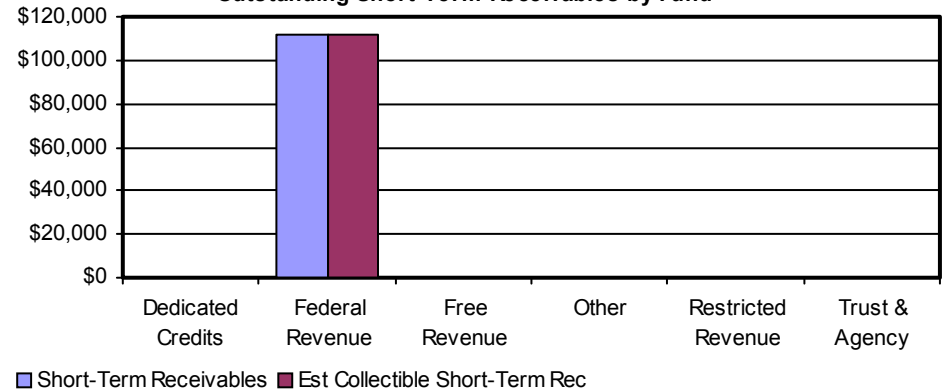
Summary of Department of Human Services Short-Term Receivables

Human Services helps individuals, families, and communities prevent and resolve social and emotional problems.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Human Services met four of the six performance measures for FY04. This is an improvement over FY03.

This report represents all divisions of the department with the exception of the Office of Recovery Services (ORS). ORS is the primary collection entity of the department and their receivable activity is shown separately.

The Division of Mental Health (DMH) receivables decreased in FY04 \$1.45 M K, 92.8%. Total past-due Receivables and Over 90 Days Past-due Receivables also decreased significantly.

Short-Term Receivables by Fund Detail - 2004 JUN 30

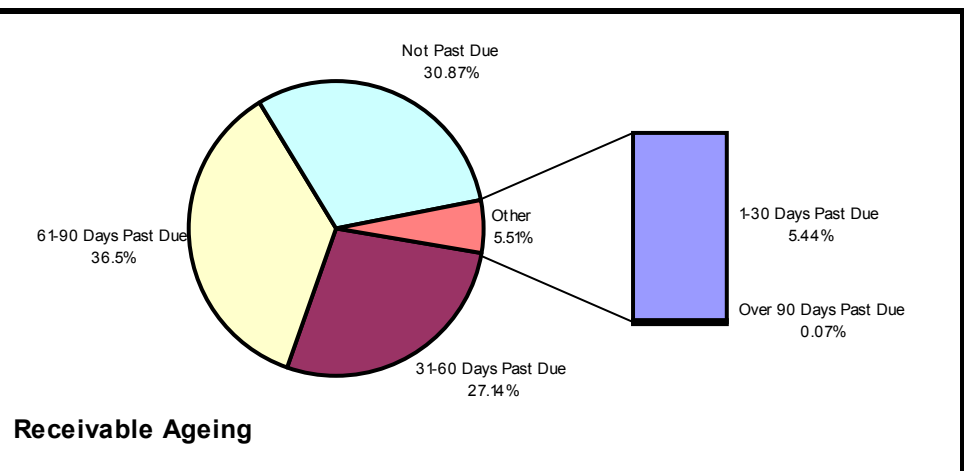
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$80	\$111,774	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$80	\$111,774	\$0	\$0	\$0	\$0

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
95	\$110,262,305.20	\$108,419,268.20	\$28,873.00

Before FY02 the source of all receivables was the Federal Government. With the advent of DMH Adult Recovery Treatment Center, DMH has receivables for Community Mental Health Centers. Since these contracts require pursuing Medicare or private insurance coverage, the aging of A/R is extended.

The cost of collection reported above is from the State Hospital that manages both Federal Grants and insurance from private sector providers.



Summary of Department of Human Services Short-Term Receivables

For the 2004 Fiscal Year

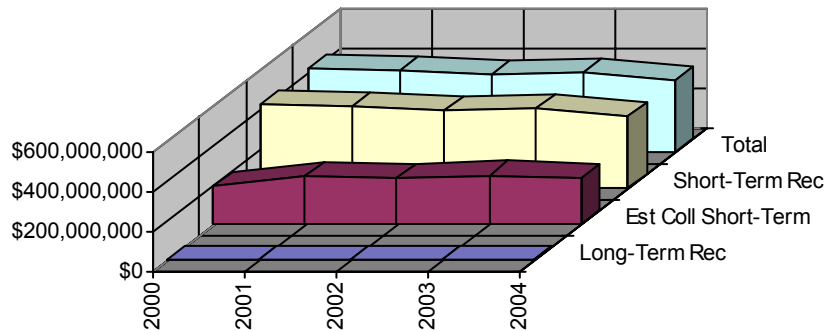
	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
2000400 DHS FEDERAL DEPOSITORY	0	0	0	0	0	0
2001000 DHS EDO EXECUTIVE DIR	0	0	0	0	0	0
2002000 DHS DMH MENTAL HEALTH	1,569,702	111,774	0	111,774	77,244	0
2004700 DHS DSPD UT ST DEV CEN	0	0	0	0	0	0
2006000 DHS DIV OF CHILD & FAM	80	80	0	80	80	80
2007000 DHS DAAS DIV AGING & A	0	0	0	0	0	0
2009000 DHS DYC YOUTH CORRECTI	0	0	0	0	0	0
Agency Totals:	1,569,782	111,854	0	111,854	77,324	80

Summary of Human Services - ORS Short-Term Receivables

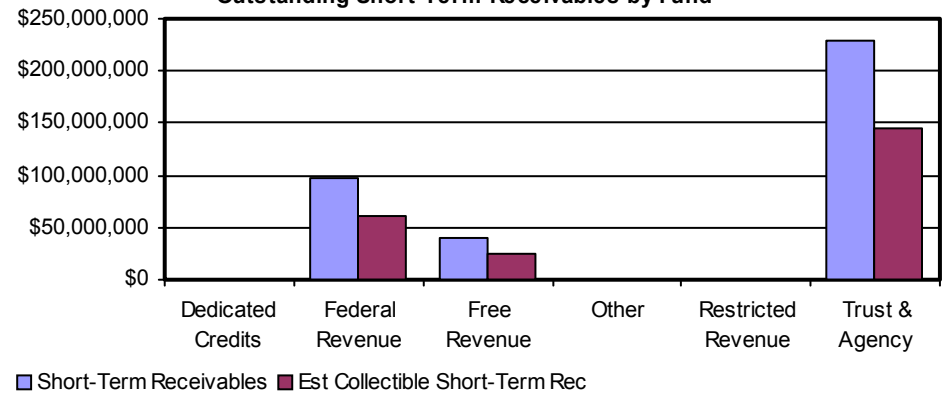
The Department of Human Services helps individuals, families, and communities prevent and resolve social and emotional problems.

Its services help preserve families and promote individual self-worth and self-sufficiency.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The State performance measures are not relevant for measuring progress made by ORS in managing their receivables.

During FY04, Short-term receivables decreased \$38.1 M attributable to the transfer of Public Assistance accounts to Workforce Services (about \$15.5 M) and increased write offs and adjustments in FY04.

ORS has stopped outsourcing accounts to the private sector collectors - see back page. While the accounts that were outsourced in the past were generally old and recovery was not significant, OSDC recommends that ORS consider working with collection vendors to further increase their collections -- See the OSDC recommendations.

Short-Term Receivables by Fund Detail - 2004 JUN 30

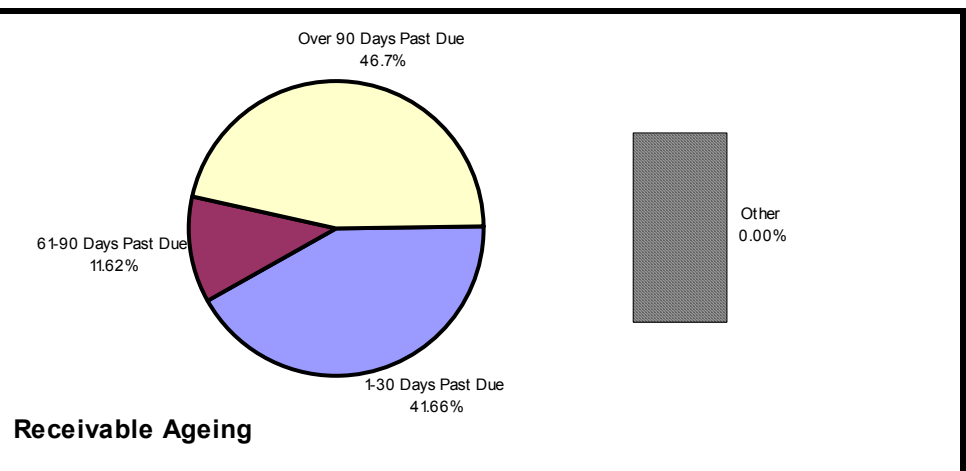
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$97,132,067	\$39,329,210	\$0	\$0	\$229,303,900
Est. Collectible Short-Term Rec.	\$0	\$61,468,437	\$24,888,846	\$0	\$0	\$145,111,216

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
52,638	\$155,740,419.00	\$65,510,033.00	\$41,754,411.00

The approximate arrearage collection amounts are presented above. Per ORS they also collected \$107 M in current receivables. Total Collections \$173 M at about \$.241 cost per \$1.

\$41.75 M cost of collection includes all costs to operate the division.



Summary of Human Services - ORS Short-Term Receivables

For the 2004 Fiscal Year

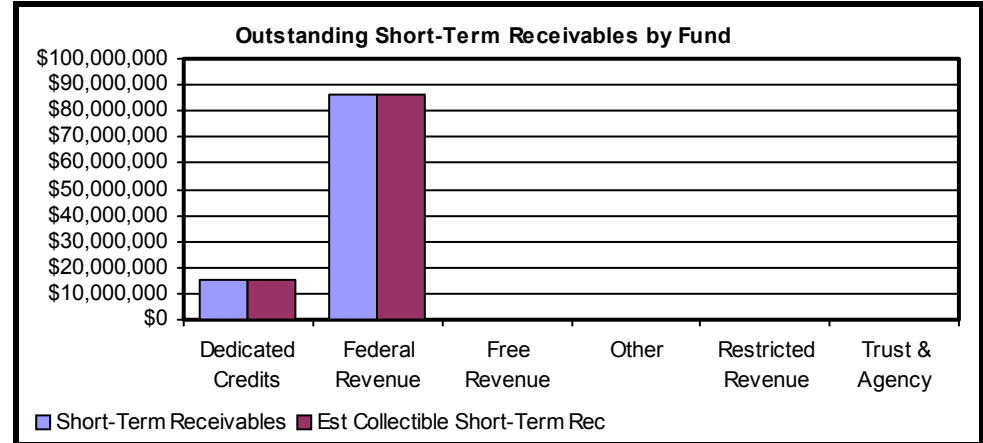
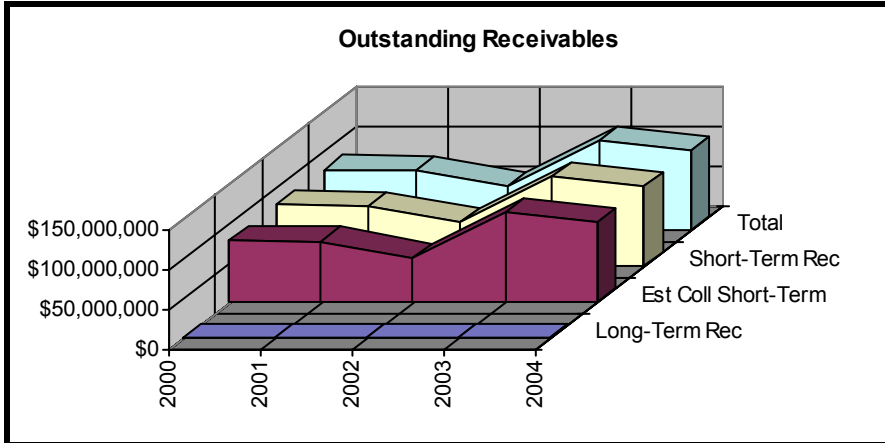
	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
2015000 DHS ORS	403,863,330	365,765,177	134,296,678	231,468,499	365,765,177	170,864,971
Agency Totals:	403,863,330	365,765,177	134,296,678	231,468,499	365,765,177	170,864,971

ORS Response:

ORS has stated that third party vendors have fewer collection tools than the State does. Referrals did not appear to be actively worked by the vendors. ORS received very little collection based on the effort of the vendors. ORS was still significantly involved in case management in the cases referred to the vendors due to constituent complaints and the need to pull cases back because ORS found employment and initiated income withholding for collection without the assistance of the vendor. Finally after leaving more than \$20 M in receivables with the vendor for a couple of years with little return, ORS chose to recall and close many of the cases which by then met federal closure criteria.

Summary of Department of Health Short-Term Receivables

The Department of Health promotes healthy lifestyles and works to assure access to affordable and quality health care.



Comments:

The Department of Health continues to do an excellent job in managing and collecting receivables. They exceed the State's receivable performance measures in all 6 categories. Receivables outstanding at the end of FY04 are reported as collectible. Receivables result from federal grants, licenses, permits, and fees issued by the department or agreements with county governments to perform health related services.

The \$12 M decrease is largely attributable to Medical Assistance receivables timing difference between billing and collections for Federal Grants at year-end.

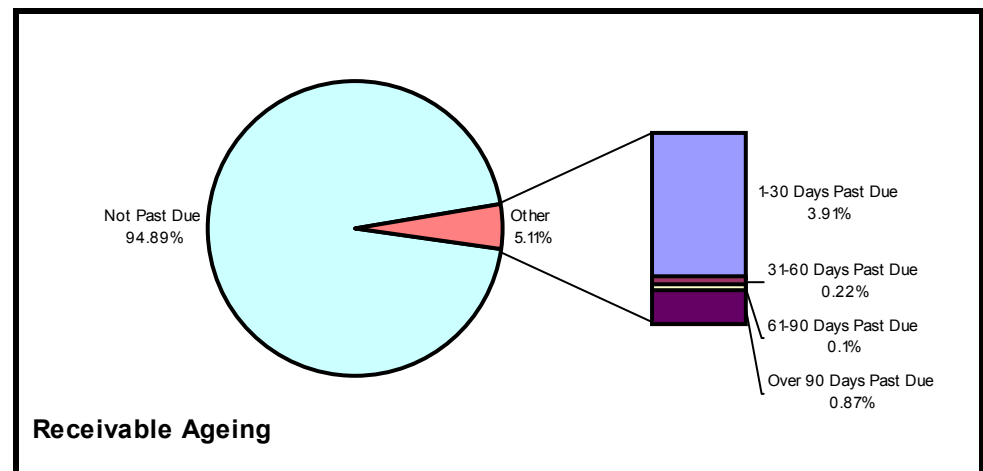
Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$14,963,291	\$86,137,273	\$3,646	\$299,809	\$0	\$0
Est. Collectible Short-Term Rec.	\$14,963,291	\$86,137,273	\$3,646	\$299,809	\$0	\$0

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
8,569	\$1,108,460,494.54	\$1,113,427,450.86	\$70,081.00

The Department of Health does a good job managing and collecting accounts for 60 to 90 days. Older accounts are outsourced to the OSDC. The cost of collection above are those identified in the Health Clinics of Utah and the Family Dental Plan.



Summary of Department of Health Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
2701000 DOH EXEC DIRECTOR OPER	1,097,640	2,147,531	0	2,147,531	15,430	1,817
2702000 DOH DIV HEALTH SYSTEM	602,312	550,793	0	550,793	19,085	12,028
2702600 DOH STUDENT LOAN REPAY	14	0	0	0	0	0
2702710 DOH LIC & CERT	690	3,646	0	3,646	1,094	354
2703000 DOH EPI & LAB SERVICES	1,289,855	1,133,551	0	1,133,551	24,707	-40,429
2704000 DOH DIV COMM FAMILY HL	4,715,187	4,238,268	0	4,238,268	8,190	52
2704100 DOH CFHS DIRECTOR	0	429,506	0	429,506	230,791	117,275
2705000 DOH DIV HEALTH CARE FI	12,357,661	13,277,682	0	13,277,682	256,807	74,616
2706000 DOH MEDICAL ASSISTANCE	93,435,963	78,956,404	0	78,956,404	4,112,807	690,429
2706600 DOH HEALTH CLINICS UT	146,581	168,455	0	168,455	168,455	23,019
2706620 DOH FAMILY DENTAL ROLL	391,181	498,183	0	498,183	345,293	4,489
Agency Totals:	114,037,083	101,404,018	0	101,404,018	5,182,659	883,650

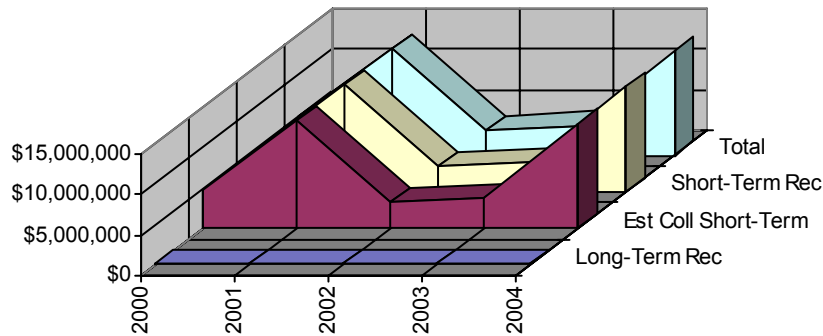
Comments:

DOH EPI & Lab Services shows -\$40,429 Over 90 days past-due. The negative number is caused by a \$54,224.79 Federal draw recorded in April 2002. This amount should not still be outstanding. OSDC requested that Health correct this entry in FY04, however it remains uncorrected. OSDC will request the correction again.

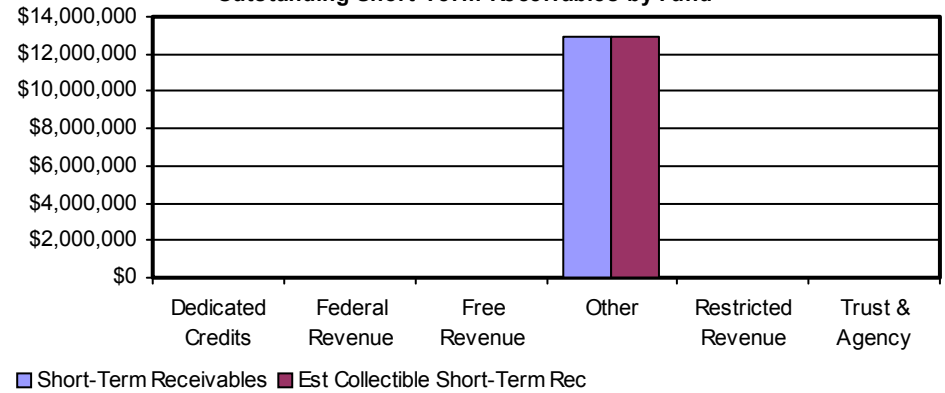
Summary of Building Board Construction Short-Term Receivables

The Building Board was established to assure that the citizens of Utah receive full value in the design, construction, and management of state facilities.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Building Board Construction Agency has met all of the receivables performance measures for FY04 except "Average Collections as a Percentage of Billings". The Building Board Agency receivables represent work done for universities throughout the State, and Capitol Hill improvements.

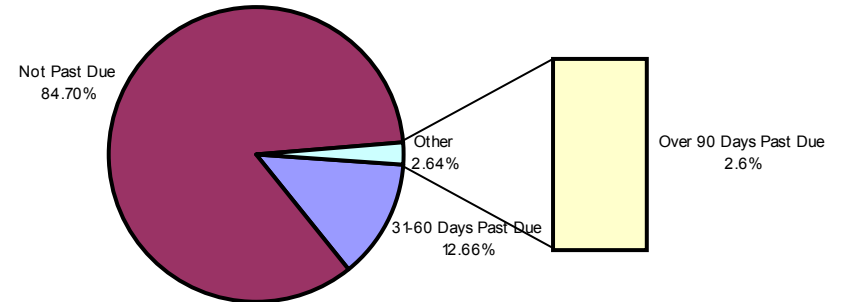
100% of the receivables are reported as collectable. Receivables collected decreased in FY04 by \$1.56 M, 7.2%. Receivables generated increased by \$9.05 M, 38.5%. The amount past-due has increased in FY04 by \$1.9 M, 158.02%. Year-end receivables increased in FY04 by \$9.28 M, 251.2%. The increase in receivables is due to timing differences between fiscal year-end accruals and collections.

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$12,974,481	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$12,974,481	\$0	\$0

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
41	\$32,546,439.24	\$23,191,460.77	\$0.00



Receivable Ageing

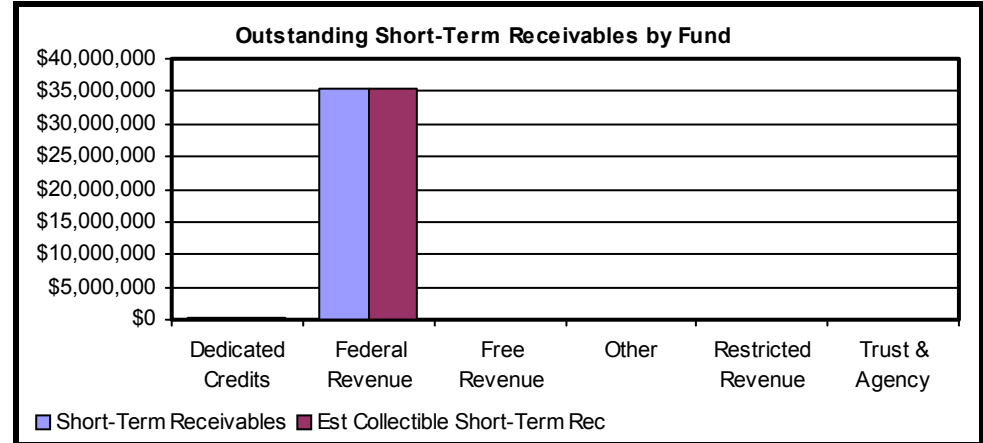
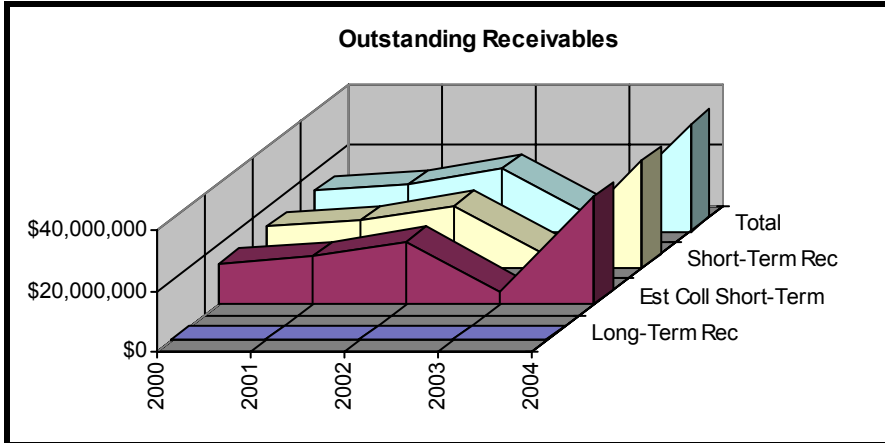
Summary of Building Board Construction Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
3003300 FCM CAPITOL HILL IMPRO	3,678,282	12,887,467	0	12,887,467	1,984,779	342,108
3003327 FCM 2003 GENERAL FUND	0	16,607	0	16,607	0	0
3003400 FCM U OF U FUNDED PROJ	15,584	0	0	0	0	0
3003500 FCM OTHER AGENCIES FUN	0	0	0	0	0	0
3003750 FCM NATL GUARD FED FUN	0	70,407	0	70,407	0	0
Agency Totals:	3,693,866	12,974,481	0	12,974,481	1,984,779	342,108

Summary of Board of Education Short-Term Receivables

Public Education functions under the direction of the State Board of Education to provide educational services to students in grades k-12 and additional specialized programs.



Comments:

The Board of Education which also includes the Utah Interpreting Services exceeds the States receivables performance measures in 4 of 6 categories. Receivables are primarily owed by the Federal Government and are 100% collectible.

At year-end FY04 Outstanding Receivables had increased \$31.49 M, 771.5%. Receivables Generated increased by \$287.89 M, 1,972.5%. Receivables Collected increased by \$256.27 M, 1,746.0%. Total past-due decreased by \$5.6 K, 87.06%.

Per Education: The increase in receivables is primarily due to two errors:

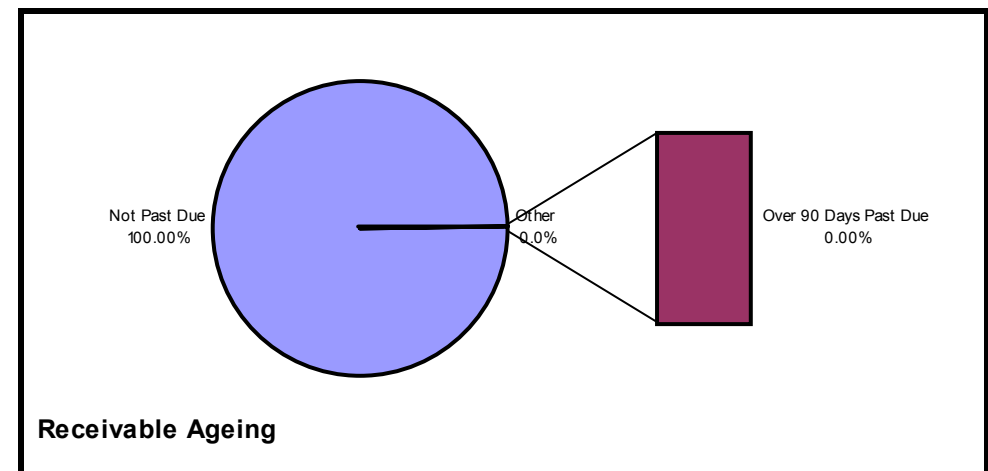
1. Cash receipts that should have been posted in FY04 were posted in FY03.
2. Receivables were overstated by about \$23 M at the end of FY04.

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
91	\$302,487,781.07	\$270,947,264.05	\$0.00

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$260,331	\$35,271,899	\$0	\$39,884	\$0	\$0
Est. Collectible Short-Term Rec.	\$260,331	\$35,271,899	\$0	\$39,884	\$0	\$0



Summary of Board of Education Short-Term Receivables

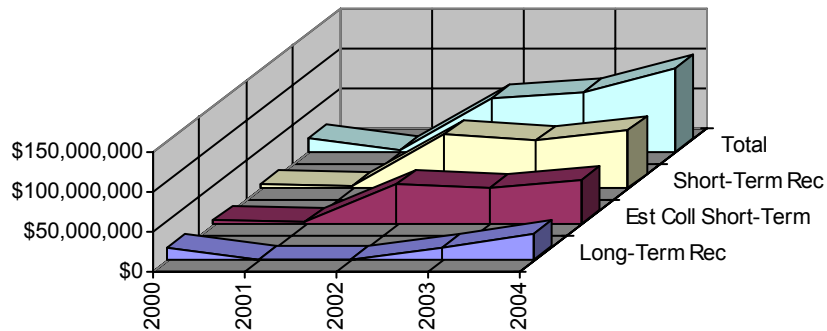
For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
4004025 PED NUTRITION PROGRAMS	13,524	4,441,745	0	4,441,745	0	0
4004030 PED UTAH STATE OFC OF	1,325,497	3,359,709	0	3,359,709	775	775
4004099 PED UTAH STATE OFFICE	2,447,984	27,450,739	0	27,450,739	15	15
4004910 PED VISL HANDICPD BEP	51	51	0	51	51	51
4005099 PED DB UT SCH F/T DEAF	294,574	319,869	0	319,869	0	0
Agency Totals:	4,081,630	35,572,114	0	35,572,114	841	841

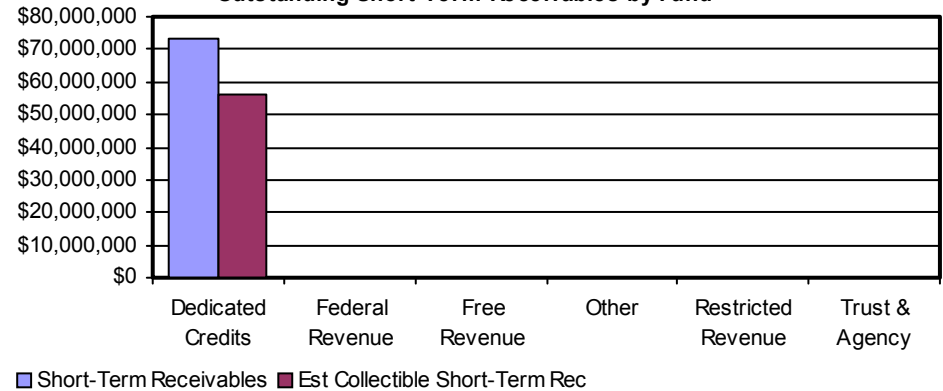
Summary of Department of Corrections Short-Term Receivables

The Department of Corrections provides community protection and criminal rehabilitation programs.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The State performance measures are not relevant for measuring progress made by Corrections in managing their receivables because of the nature of the debt and its perceived value by the debtors.

Receivables increased in FY04 \$12.59 M, 20.65%. The largest increase is in the Division of Field Operations which increased \$12.22 M, 20.34%. Past-due receivables increased 20.51%. Past-due Over 90 days also increased 18.24%

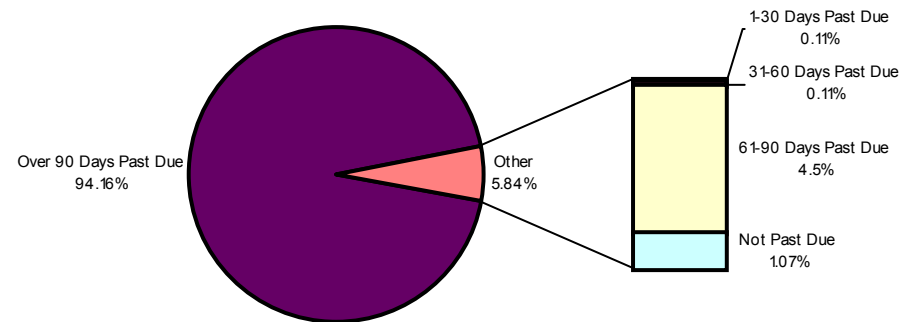
The allowance for doubtful accounts is reported at approximately 23% of the field operations balance.

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$73,181,750	\$250,209	\$0	\$136,192	\$0	\$0
Est. Collectible Short-Term Rec.	\$56,164,883	\$250,209	\$0	\$136,192	\$0	\$0

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
29,405	\$14,557,841.24	\$7,802,849.36	\$143,175.00



Receivable Ageing

Summary of Department of Corrections Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
4100100 DOC PROGRAMS & OPERATI	153,602	292,212	0	292,212	23,294	19,477
4102000 DOC DIV OF FIELD OPERA	60,100,621	72,324,664	17,016,867	55,307,797	72,324,664	69,073,688
4103000 DOC DIV OF INSTITUTION	61,503	62,383	0	62,383	62,383	62,383
4105000 DOC DIO BUR OF CLINICA	12,429	12,429	0	12,429	12,429	12,429
4106200 DOC JAIL REIMBURSEMENT	0	300	0	300	0	0
4107000 DOC DIV OF UT CORR IND	649,993	876,162	0	876,162	357,900	104,436
Agency Totals:	60,978,148	73,568,151	17,016,867	56,551,284	72,780,670	69,272,413

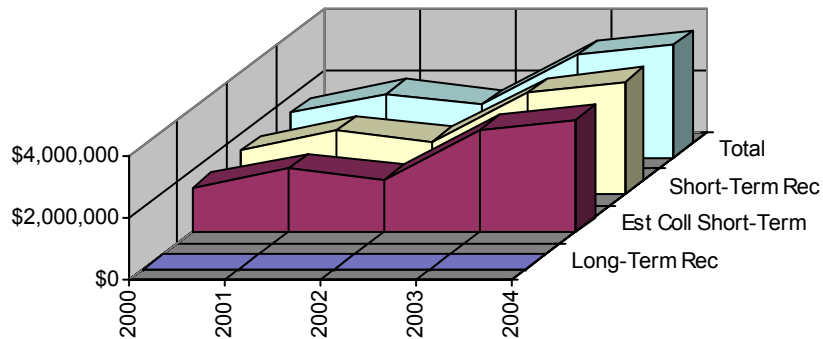
Comments:

The OSDC has been receiving electronic data from the Department of Corrections. Based upon the number of calls OSDC receives, it appears that some of the data in the electronic file has not been updated correctly. For example, some payments that have been made by defendants are not included on the Corrections records. Some accounts have been paid in full and no collection effort is required. OSDC will work with Corrections to implement new procedures to help with this issue.

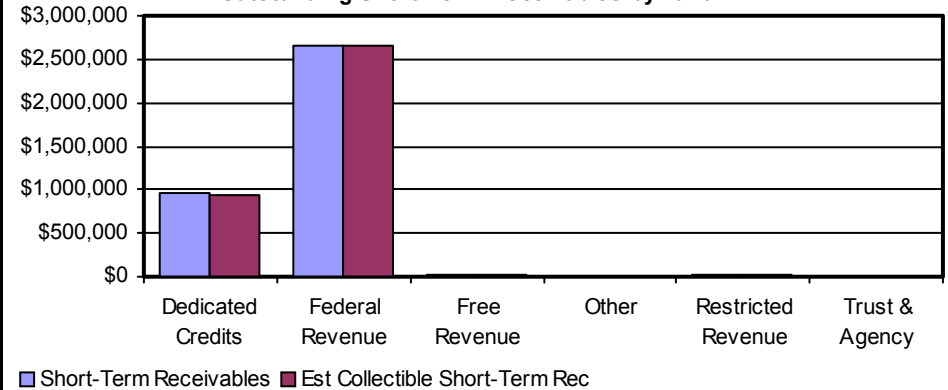
Summary of Dept Environmental Quality Short-Term Receivables

The Department of Environmental Quality safeguards public health and quality of life by protecting and improving Utah's environmental quality.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Department of Environmental Quality has met 3 of 6 of the State's performance measures. The majority of the agency's outstanding receivables are multiple Federal Grants. Other receivables result from licenses, permits and fees issued by the Department.

Short-Term receivables have increased in FY04 by \$.33 M, 10.09%. Total past-due has increased \$94.09 K, 14.72%. Past-due Over 90 Days decreased \$15.39 K, 3.25%. The majority of the delinquency is from federal grants and is collectible.

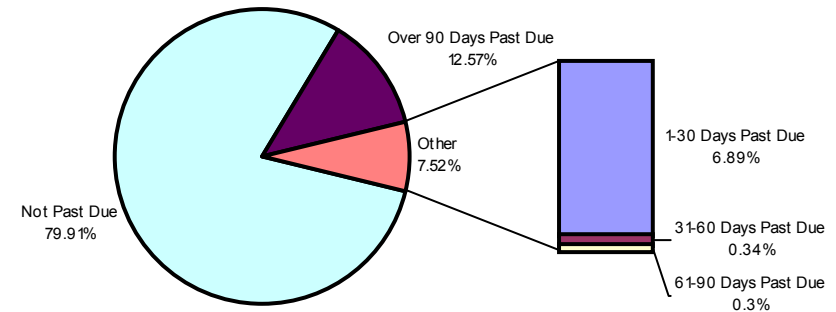
Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$952,016	\$2,666,164	\$15,278	\$242	\$15,402	\$0
Est. Collectible Short-Term Rec.	\$949,334	\$2,666,164	\$15,278	\$242	\$14,640	\$0

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
569	\$30,497,179.67	\$30,091,771.97	\$0.00

Collection of receivables is performed by divisions within the agency with older more difficult accounts being sent to the OSDC.



Receivable Ageing

Summary of Dept Environmental Quality Short-Term Receivables

For the 2004 Fiscal Year

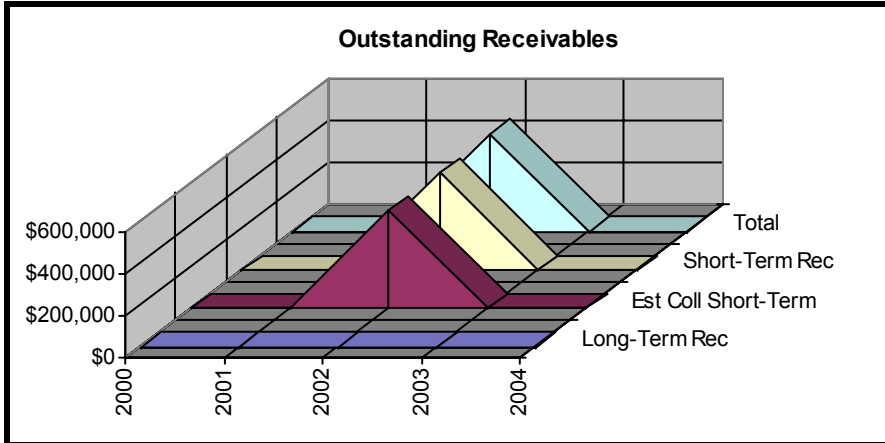
	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
4800800 DEQ DEQ APPROPRIATION	2,931,990	2,996,916	0	2,996,916	657,717	387,806
4803081 DEQ DDW SRF LOANS	278,307	330,000	0	330,000	0	0
4804000 DEQ ERR DIV OF ENV RES	90,153	68,863	3,444	65,419	68,863	66,662
4804810 DEQ ENV QLTY FEE & PAY	9,523	15,278	0	15,278	6,363	4,293
4804930 DEQ ERR HAZ SUB MIT FU	0	385	0	385	0	0
4806160 DEQ SHW USED OIL - RES	4,520	0	0	0	0	0
4807076 DEQ DWQ UNDRGRND WASTE	25	150	0	150	150	0
4807742 DEQ DWQ SRF CP ACT LN	0	237,510	0	237,510	0	0
Agency Totals:	3,314,517	3,649,102	3,444	3,645,658	733,093	458,761

Comments:

According to Environmental Quality, receivables reported for DDW SRF Loans (\$330 K) and DWQ SFG CO ACT LN (\$237.5 K) are not valid receivables and should have been removed in period 13. OSDC will work with Finance to correct this problem in future reports.

Summary of Board of Regents Short-Term Receivables

The Board oversees the establishment of policies and procedures, executive appointments, master planning, budget and finance, proposals for legislation, develops governmental relationships, and performs administrative unit and program approval for higher education for the State of Utah.



Comments:

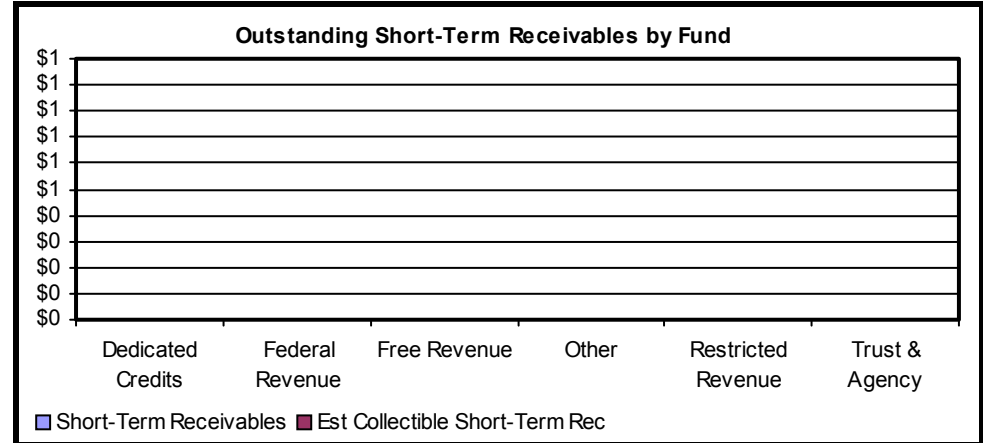
No receivables were reported at the end of FY01, FY03 or FY04. At year-end FY02 there was \$459,499 reported as 100% collectable, and not past-due.

All receivables generated in FY04, \$797 K were collected. Also the outstanding receivable from FY02 was collected in FY03. All receivables are from Federal Grants.

The agency is currently meeting all 6 receivable performance measures.

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0	\$796,632.24	\$796,632.24	\$0.00



Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$0

Receivable Ageing

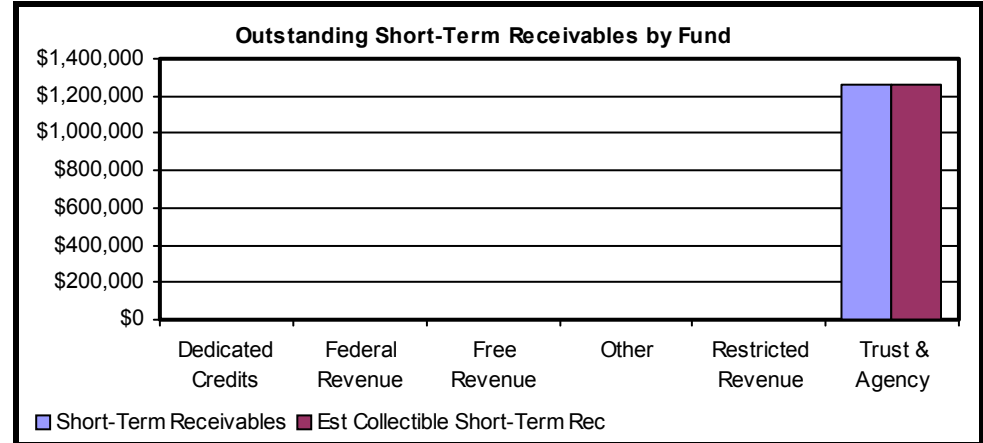
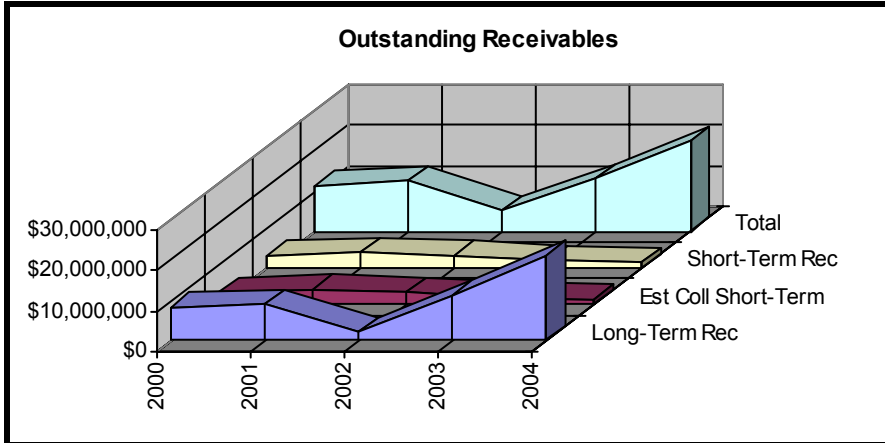
Summary of Board of Regents Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
5105100 REG SBR/STATEWIDE PROG	0	0	0	0	0	0
Agency Totals:	0	0	0	0	0	0

Summary of School & Inst Trust Lands Admn Short-Term Receivables

This agency is responsible for administering the Lands to maximize the benefit to state schools.



Comments:

Receivables result from the use of state lands by the private sector for such things as mineral extraction and sale of state lands to the public on contract. The agency is able to motivate timely payments on receivables because of their ability to cancel Certificates of Use or reclaim the property.

Short-term receivables decreased at year-end FY04 by \$ 446 K, 26.02%.

The agency reports that none of its receivables are past-due.

Short-Term Receivables by Fund Detail - 2004 JUN 30

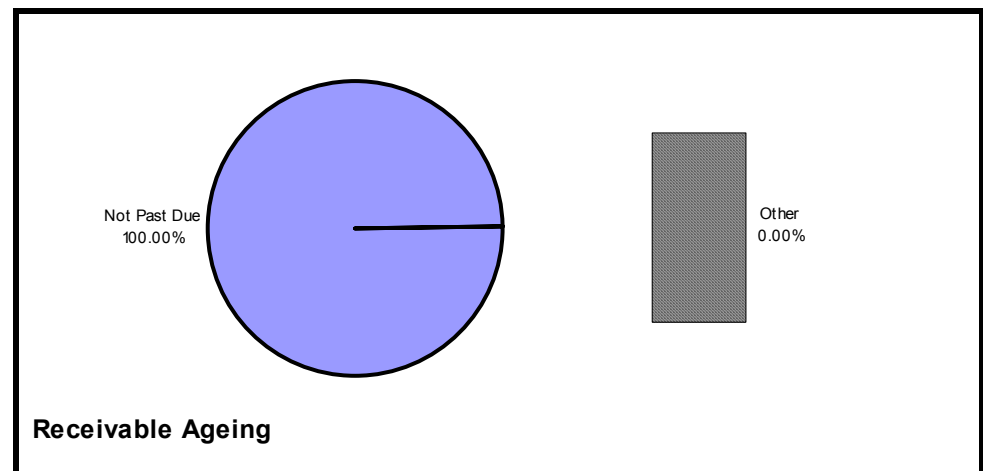
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$1,259,724
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$1,259,724

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
153	\$1,428,498.00	\$1,885,177.00	\$0.00

Collection of receivables is successfully performed by the agency.

The agency meets 5 of 6 receivable performance measures in FY04. This is an improvement over FY03.



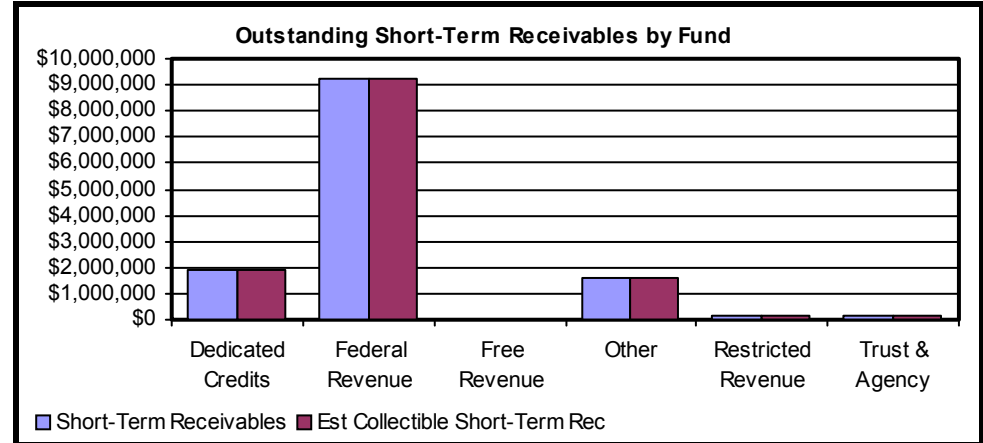
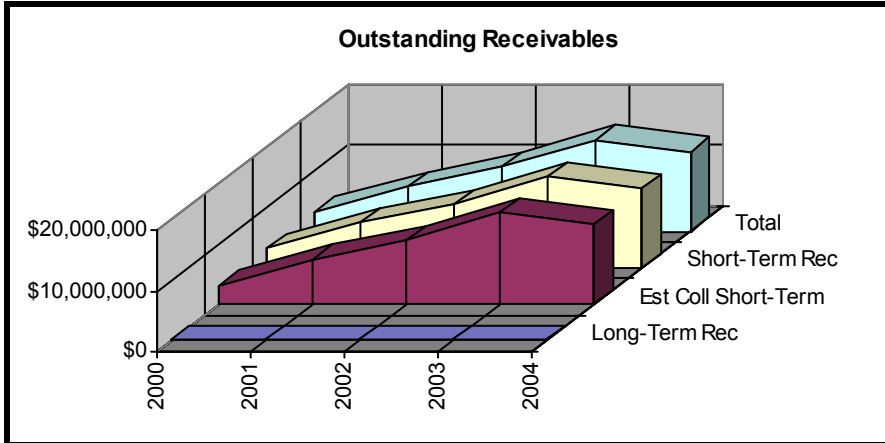
Summary of School & Inst Trust Lands Admn Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
5501000 TLA TRUST LANDS ADMINI	1,716,404	1,259,724	0	1,259,724	0	0
Agency Totals:	1,716,404	1,259,724	0	1,259,724	0	0

Summary of Natural Resources Short-Term Receivables

The Department manages Utah's natural resources to optimize economic development and recreation while maintaining balance between development and conservation.



Comments:

The Department of Natural Resources is doing a good job of managing and collecting their receivables. They exceed the State's performance measures in 4 out of 6 categories.

In FY04 the receivable balance decreased \$2.019 M, 13.37%. The total past-due has increased \$3.577 M, 715.18%. Also, receivables past-due over 90 days have increased \$2.195 M, 1,628.02%. The largest increase is in Forestry Fire and Lands: Total past-due increased 1,039.19% Total over 90 days past-due increased \$2.270 M, 13,512.74%. The increase is due to uncollected Federal Grants which are 100% collectible.

Short-Term Receivables by Fund Detail - 2004 JUN 30

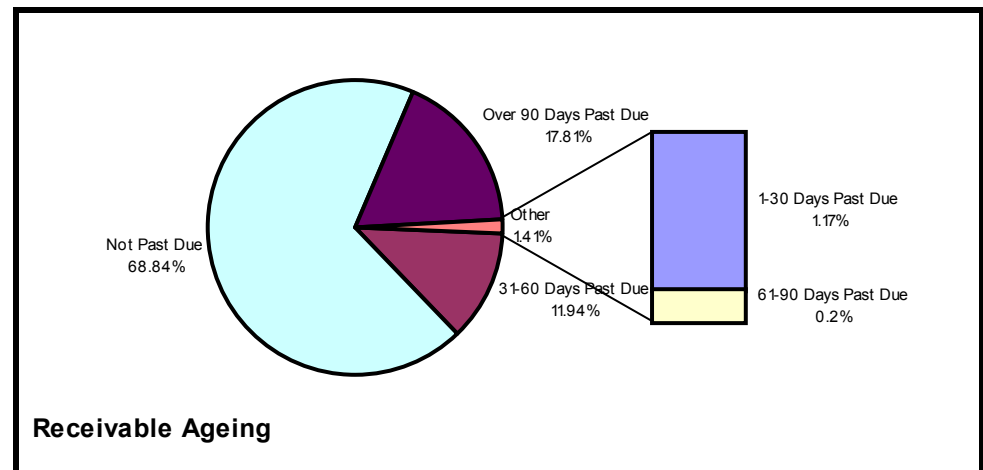
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$1,923,942	\$9,207,103	\$0	\$1,593,621	\$188,403	\$170,601
Est. Collectible Short-Term Rec.	\$1,923,942	\$9,207,103	\$0	\$1,593,621	\$188,403	\$170,601

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1,030	\$36,997,788.50	\$38,829,411.91	\$0.00

The receivables are made up of fines, fees, permits, licenses, sales of goods and services, and Federal grants. All receivables are reported as collectible.

Receivable collections are performed by staff within the agency's divisions. Returned checks are usually outsourced after 60 to 90 days to OSDC.



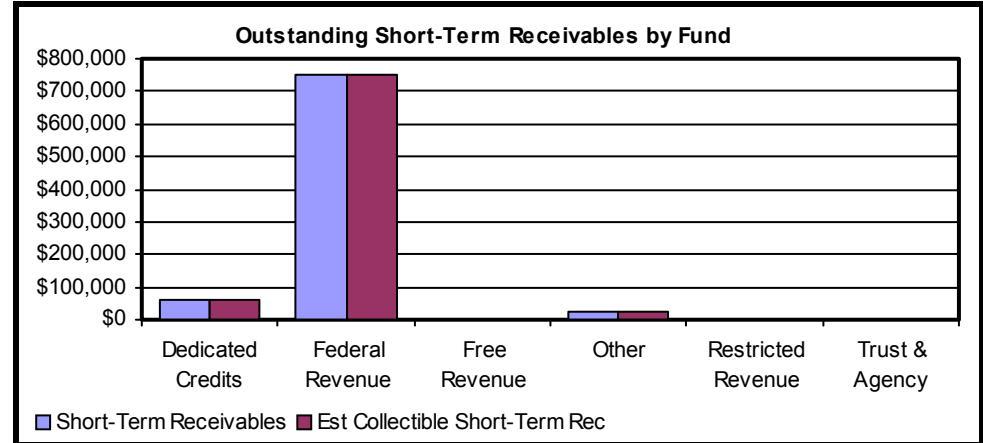
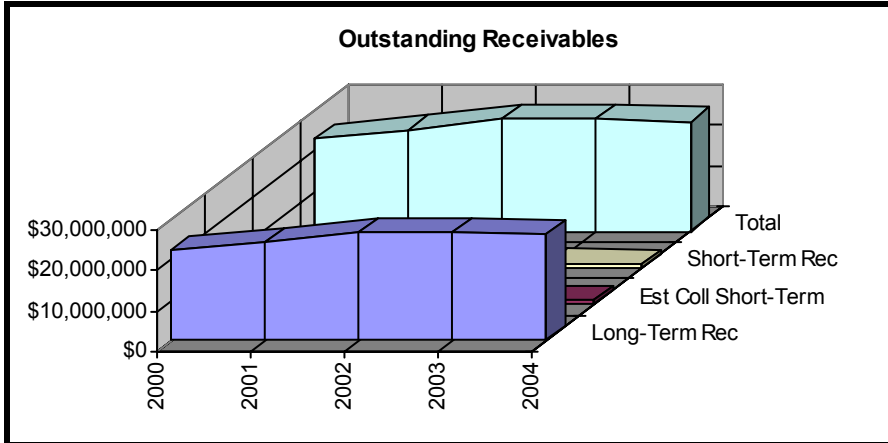
Summary of Natural Resources Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
5600100 DNR ADMINISTRATION	314,266	304,444	0	304,444	0	0
5600800 DNR INTERNAL SERVICE F	455	70	0	70	0	0
5601000 DNR FFL FORESTRY, FIRE	6,938,028	6,079,446	0	6,079,446	3,941,901	2,287,485
5602000 DNR OGM OIL, GAS, MINI	377,619	329,501	0	329,501	0	0
5603000 DNR UGS UTAH GEOLOGICA	169,961	202,663	0	202,663	27,605	9,794
5604000 DNR DPR PARKS & RECREA	137,434	19,341	0	19,341	0	0
5605000 DNR DWR WILDLIFE	6,663,438	5,618,917	0	5,618,917	6,958	6,958
5606000 DNR WATER RESOURCES	0	105,178	0	105,178	74,034	1
5606300 DNR WRT WATER RIGHTS	139,301	170,601	0	170,601	0	0
5609300 DNR WLDFL RESTRICTED R	363,149	190,002	0	190,002	26,315	26,315
5609350 DNR WATER RESOURCES OT	0	63,506	0	63,506	0	0
Agency Totals:	15,103,652	13,083,670	0	13,083,670	4,076,813	2,330,553

Summary of Department of Agriculture and Foods Short-Term Receivables

The Department of Agriculture and Foods administer and enforce all laws, functions and programs related to agriculture.



Comments:

The department of Agriculture does a great job managing and collecting receivables. The agency met 5 of 6 performance measure in FY04.

Receivables collected decreased in FY04 about 20%. Receivables generated increased in FY04 about 25%.

All receivables are reported as collectible. Receivables past-due over 90 days have decreased \$6.1K. Past-due receivables have increased 24%, \$5 K

The receivables are from federal grants, licenses, fees and permits.

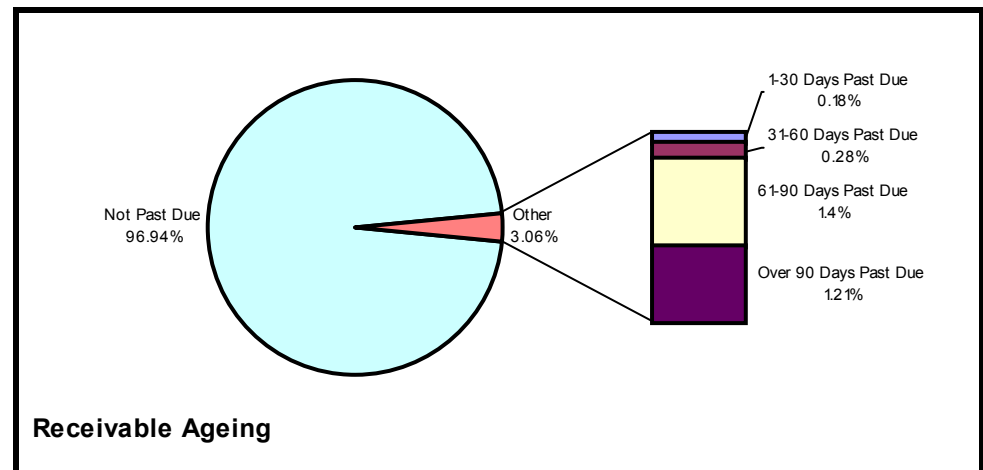
Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$61,903	\$752,100	\$0	\$24,269	\$0	\$0
Est. Collectible Short-Term Rec.	\$61,903	\$752,100	\$0	\$24,269	\$0	\$0

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
302	\$4,140,827.67	\$4,346,848.11	\$0.00

Collection of receivables is performed by agency and division staff.



Summary of Department of Agriculture and Foods Short-Term Receivables
For the 2004 Fiscal Year

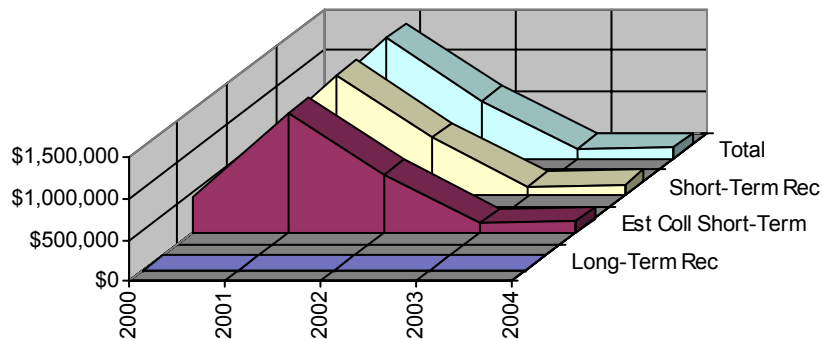
	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
5701000 DAG ADM ADMINISTRATION	47,605	59,626	0	59,626	1,242	1,242
5702000 DAG DHM CHEMISTRY LAB	13,521	11,326	0	11,326	83	83
5703000 DAG ANI ANIMAL INDUSTR	114,996	252,406	0	252,406	20,020	8,276
5704000 DAG PLT PLANT INDUSTRY	190,066	300,127	0	300,127	2,379	467
5705000 DAG REG REGULATORY SER	65,717	61,533	0	61,533	1,784	5
5705710 DAG REG EGG & POULTRY	355	30	0	30	30	0
5706000 DAG ENH MKTING/ENHANCE	614,347	153,223	0	153,223	100	100
Agency Totals:	1,046,608	838,272	0	838,272	25,638	10,173

Summary of Dept of Workforce Services Short-Term Receivables

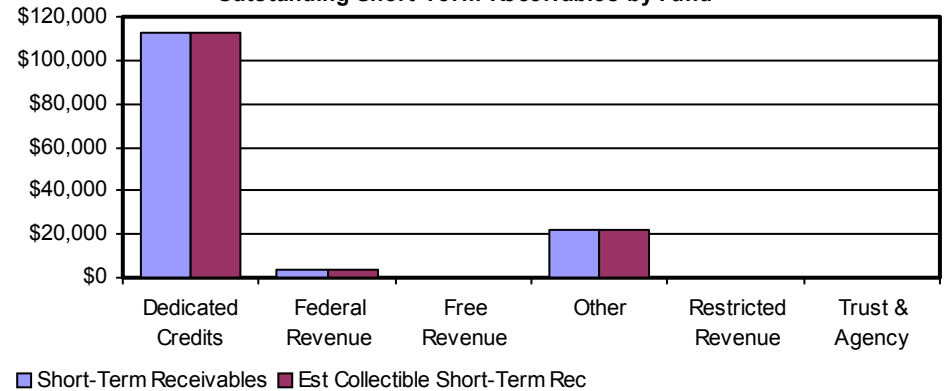
The Employment Security Act established the compulsory setting aside of unemployment reserves to be used for the benefit of unemployed persons.

The act is administered by the Department of Workforce Services.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Administrative Section of Workforce Services does an excellent job in managing their receivables. They exceed the State's performance measures in all categories.

The receivables result from contracts with counties and school districts to provide employment information and services. All receivables are considered collectible.

Receivables increased \$20.78 K, 17.93%. Yet over 90 days past-due decreased to \$0.

Receivables are collected first by divisions within the agency. When the divisions are not able to collect the accounts, they are turned over to OSDC.

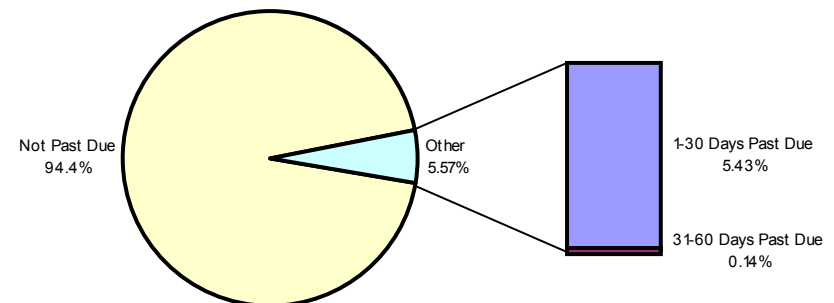
Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$112,447	\$3,956	\$0	\$22,250	\$0	\$0
Est. Collectible Short-Term Rec.	\$112,447	\$3,956	\$0	\$22,250	\$0	\$0

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
43	\$335,323,395.66	\$335,297,586.67	\$0.00

The cost of collection is included with the Unemployment Insurance report.



Receivable Ageing

Summary of Dept of Workforce Services Short-Term Receivables

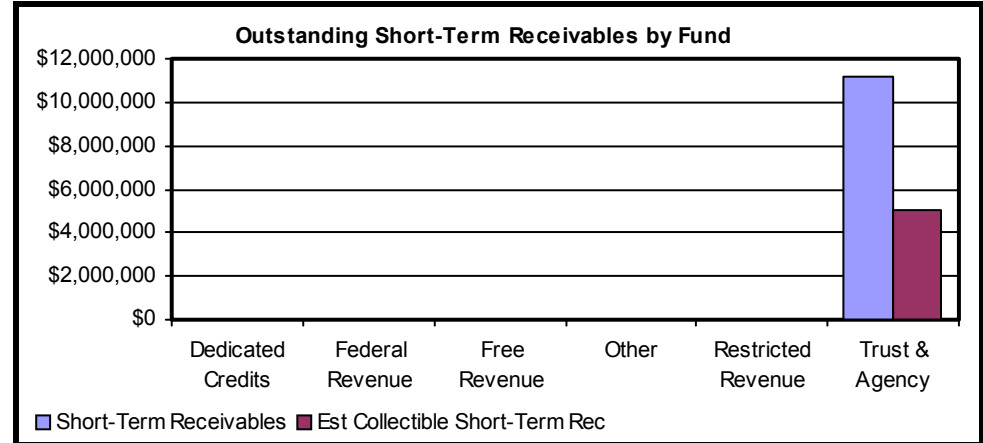
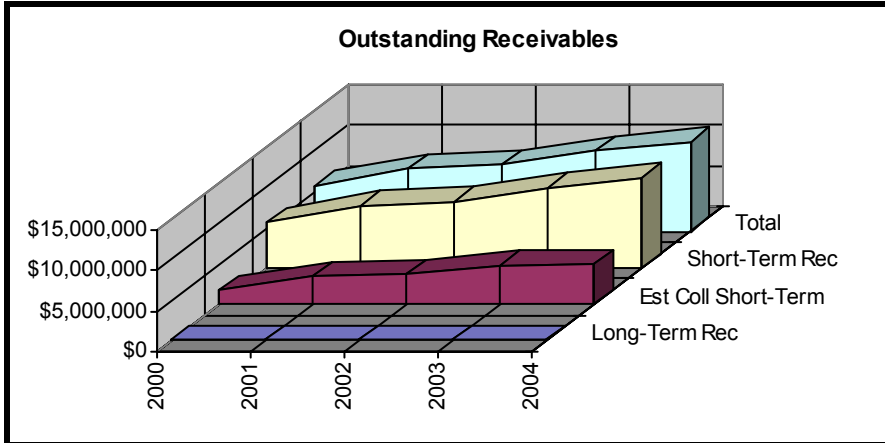
For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
6001000 DWS DIVISION I	2,967	0	0	0	0	0
6002000 DWS DIVISION II	0	7,396	0	7,396	5,248	0
6003000 DWS DIVISION III	1,696	5,460	0	5,460	196	0
6005000 DWS CLIENT SERVICE ROL	4,664	8,944	0	8,944	0	0
6006000 DWS EXECUTIVE DIRECTOR	0	450	0	450	0	0
6007000 DWS REVENUE	108,546	116,403	0	116,403	2,284	0
Agency Totals:	117,873	138,653	0	138,653	7,728	0

Summary of Employer's Unemployment Insurance Contributions Short-Term Receivables

The Employment Security Act established the compulsory setting aside of unemployment reserves to be used for the benefit of unemployed persons.

The Department of Workforce Services Administers the Act



Comments:

Receivables in the Contributions Unit of the Unemployment Insurance Division are created when employers fail to pay their unemployment insurance contributions and when claimants misrepresent their eligibility for unemployment benefits or fraudulently fail to report their earnings while drawing unemployment benefits.

The employer receivables portion of the receivable balance decreases each year. The Benefit Overpayment portion of the receivable balance continues to grow. The growth of this section is due to improved identification of unemployment benefit abuse resulting from use of the New Hire Registry. Also, the increase is due to the downturn in the economy. There are more setups, and more overpayments during a downturn.

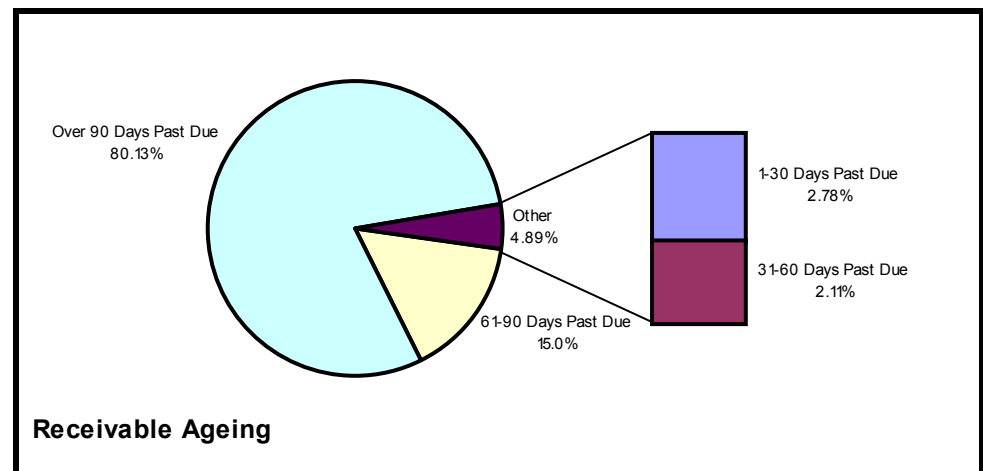
FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
8,332	\$15,401,973.00	\$10,376,875.00	\$0.00

The department has begun outsourcing Benefit Overpayment receivables during FY04. A new computer module (CATS) is being developed to better track the receivables, and to automate Benefit Overpayments outsourcing through OSDC to third party collection vendors.

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$11,132,622
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$4,993,575



Summary of Employer's Unemployment Insurance Contributions Short-Term Receivables
For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
6011330 DWS UNEMPLOYMENT INSUR	9,925,272	11,132,622	6,139,047	4,993,575	11,132,622	8,920,106
Agency Totals:	9,925,272	11,132,622	6,139,047	4,993,575	11,132,622	8,920,106

Comments:

The division's small, dedicated collection staff work all of the accounts for six months. After that, the accounts are sent to OSDC for further collection. Collections are difficult because workers are usually just going back to work after a period of unemployment. Cost of Collection is not determinable by the department at this time. OSDC will work with the agency to determine the proper method of reporting costs.

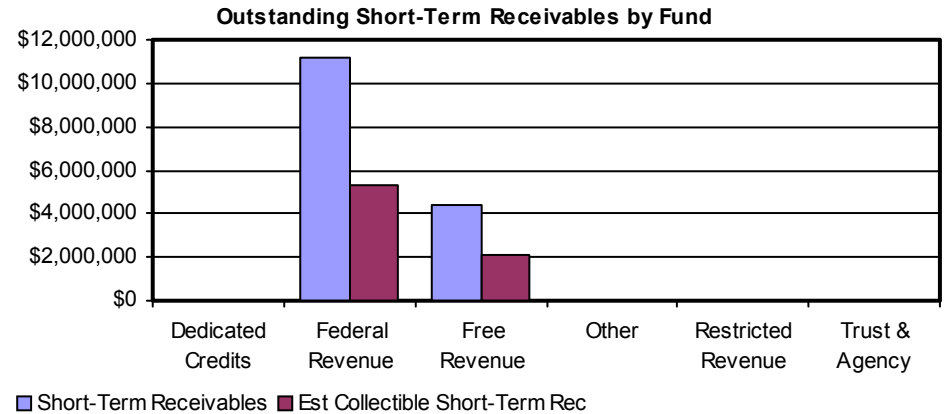
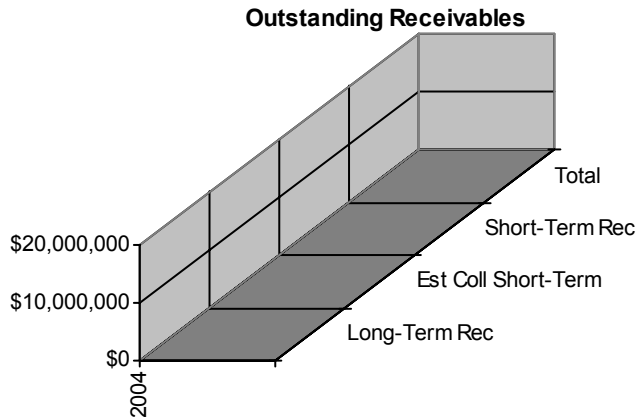
Awards and Recognition:

The agency was awarded "Best Overall Performance Award" for the region, which consists of 11 states. This was the second year in a row this award was received. The division is second highest in the nation in recovery of Fraud Overpayments.

Summary of DWS Public Assistance Short-Term Receivables

The Employment Security Act established the compulsory setting aside of unemployment reserves to be used for the benefit of unemployed persons.

The Department of Workforce Services administers the Act



Comments:

Receivables in the Public Assistance Unit are created when the department is made aware of allegation of overpayments either by internal testing or from external sources. An investigation is performed to substantiate the allegation. If substantiated, the exact dollar amount of the overpayment is calculated and the receivable is recorded.

The Public Assistance Receivable collection responsibility was transferred to Workforce Services from the Office of Recovery Services (ORS) at the beginning of fiscal year 2004.

Numbers presented on this report were provided by ORS. Historical values are not readily available; therefore analysis of the data presented is not possible.

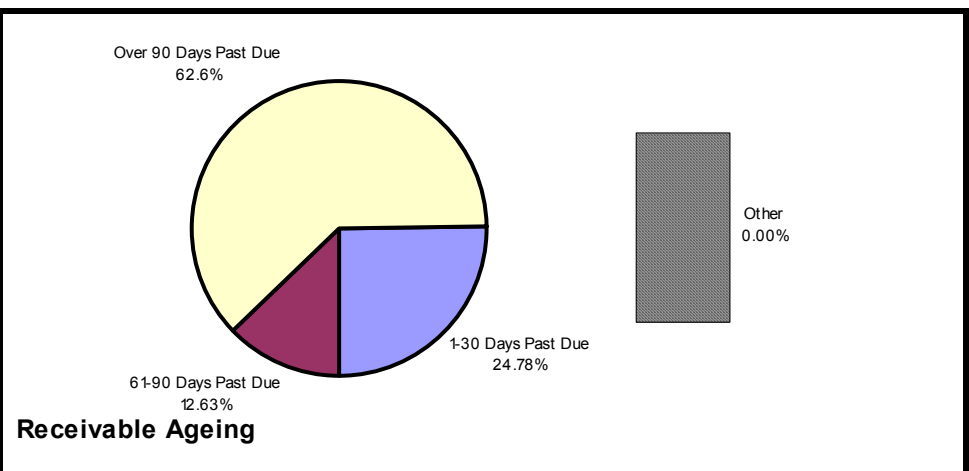
FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
13,687	\$3,723,506.00	\$2,396,850.00	\$0.00

The numbers presented do not include child support receivables.

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$11,139,985	\$4,392,619	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$5,316,769	\$2,096,461	\$0	\$0	\$0



Summary of DWS Public Assistance Short-Term Receivables

For the 2004 Fiscal Year

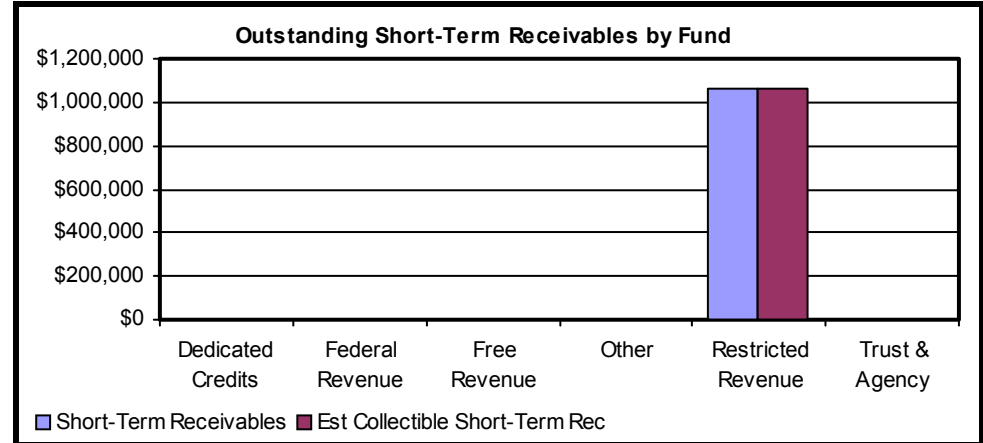
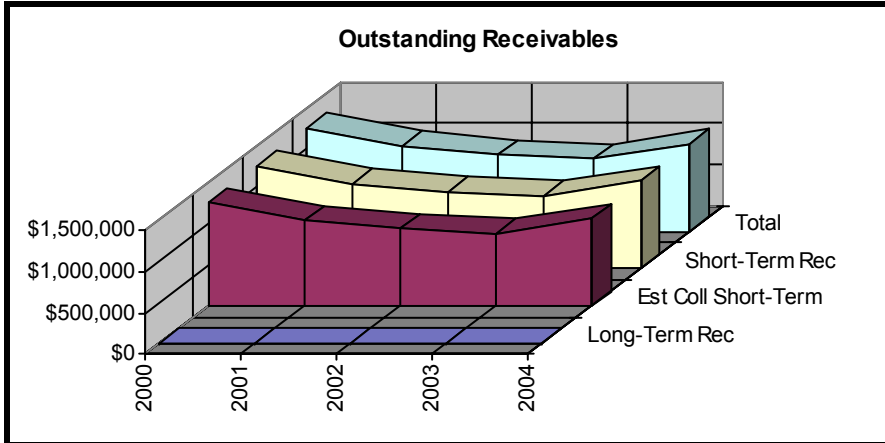
	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
6021145 DWS PA COLLECTIONS	0	15,532,604	8,119,374	7,413,230	15,532,604	9,722,131
Agency Totals:	0	15,532,604	8,119,374	7,413,230	15,532,604	9,722,131

Awards:

The division was awarded a Certificate of Appreciation from Department of Agriculture for outstanding collections through the U.S. Treasury Offset Program.

Summary of Alcoholic Beverage Control Short-Term Receivables

The Department of Alcoholic Beverage Control regulates the manufacture, sale, and use of alcoholic beverages.



Comments:

The Department of Alcoholic Beverage Control (ABC) continues to do a great job managing and collecting their receivables. The department exceeds the State's performance measures in 5 of the 6 categories.

All receivables are expected to be collected. ABC has the unique ability to collect their receivables by netting the amounts they owe to their clients against money the clients owe to them.

The receivables generated in this agency result from sales of alcoholic beverages to package stores and claims against suppliers for damaged goods.

FY2004 Receivables

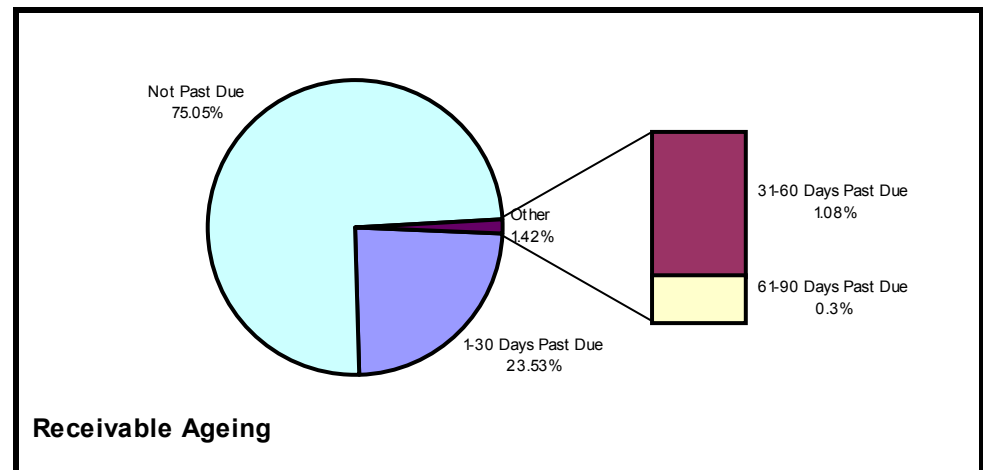
# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
48	\$8,902,124.00	\$8,721,701.00	\$0.00

Total past-due increased in FY04 \$180 K, 20.42%. Over 90 Days past-due decreased \$9.35 K, 100%. About 25% of all receivables are past-due.

Past-due receivables result from timing differences between billing and collection. All receivables are reported collectable.

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$1,064,060	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$1,064,060	\$0



Summary of Alcoholic Beverage Control Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
6500001 ABC ALCOHOLIC BEV CONT	0	1,064,060	0	1,064,060	265,467	0
	883,637	0	0	0	0	0
Agency Totals:	883,637	1,064,060	0	1,064,060	265,467	0

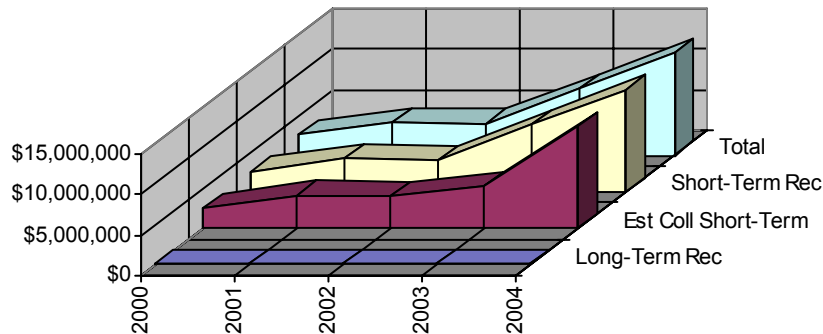
Comments:

To improve collections, ABC uses credit cards and a check protection service that guarantees the face value of the check for a minimal charge.

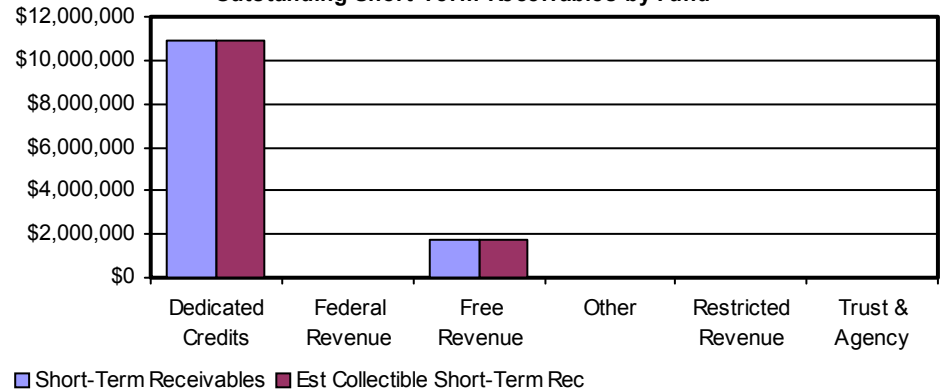
Summary of Labor Commission Short-Term Receivables

The Labor Commission administers and enforces all laws for the protection of the life, health, safety and welfare of employees.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Labor Commission met 2 of the 6 State's receivables performance measures again in FY04. Receivables increased significantly in FY04 \$4.4 M, 53.3%. Past-due receivables are 89.5% of the total receivables (95% in FY03). 78% of receivables are over 90 days past-due (78% in FY03). Part of the increase in receivables is due to reporting of uninsured employer starting in FY03 and continuing to FY04.

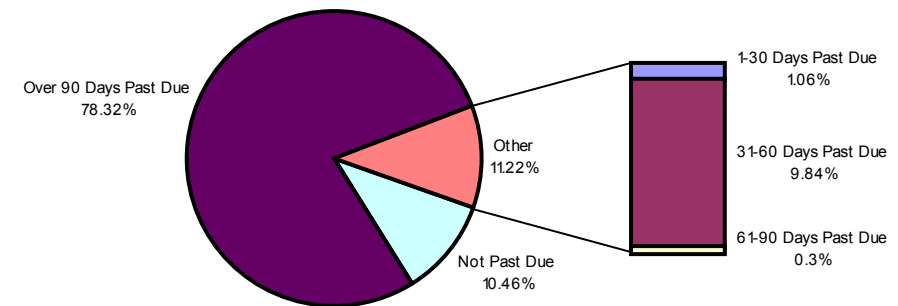
Traditionally these accounts have been slow to pay. An allowance for doubtful accounts has been recorded in FINET, but is not presented here because State Finance would like the opportunity to "true-up" the uninsured employer allowance. OSDC has begun collection efforts on Uninsured Employer Accounts utilizing the Attorney General's Office. OSDC collected \$49 K during FY04 on uninsured employer accounts. The Labor Commission also contracts with an outside attorney to collect this debt.

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
3,415	\$11,857,549.09	\$4,648,545.11	\$0.00

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$10,909,610	\$0	\$1,767,029	\$5,093	\$0	\$0
Est. Collectible Short-Term Rec.	\$10,909,610	\$0	\$1,767,029	\$5,093	\$0	\$0



Receivable Ageing

Summary of Labor Commission Short-Term Receivables

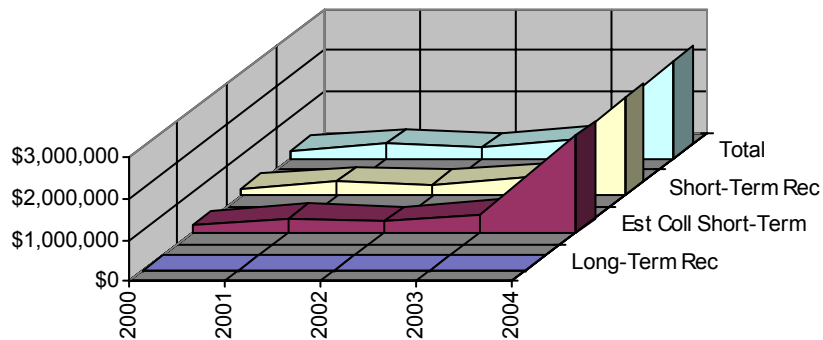
For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
6606610 LBR ADMINISTRATIVE SER	1,320,682	1,599,908	0	1,599,908	1,590,020	1,459,508
6606620 LBR SAFETY	7,911	4,772	0	4,772	4,132	2,633
6606630 LBR ANTIDISCRIMINATION	75,614	32	0	32	32	32
6606640 LBR INDUSTRIAL ACCIDEN	5	5	0	5	5	5
6606660 LBR UT OCCUP. SAFETY &	0	0	0	0	0	0
6606692 LBR UNINSURED EMPLOYER	6,671,313	10,909,573	0	10,909,573	9,686,357	8,431,749
6607810 LBR FRE FEES OF STATE	195,067	167,442	0	167,442	74,752	38,662
Agency Totals:	8,270,592	12,681,731	0	12,681,731	11,355,298	9,932,589

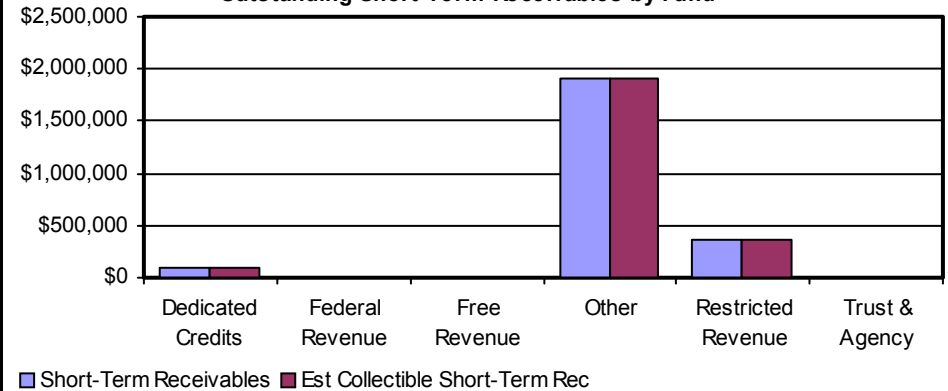
Summary of Department of Commerce Short-Term Receivables

The Department of Commerce administers state laws regulating professional occupations and business practices.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Department of Commerce met 2 of the State's 6 accounts receivable performance goals for FY04 an improvement over FY03. \$2.0 M was added to the agency's receivables. \$71.3 K was collected. Receivables increased by 429%. The total past-due is 98.9% of the total (78% in FY03). Receivable over 90 days past-due are 39% of the total receivables (68% in FY03).

However, Most of the departments within the agency are doing a good job managing and collecting receivables. This would include write-offs and keeping their receivables clean. The only division to have a significant increase in over 90 days past-due is the SIE-Securities which increased 226.8%, \$681 K. Consumer Protection receivables increased significantly in FY04, up 1,992.08% to \$1.55 M from \$74 K.

Short-Term Receivables by Fund Detail - 2004 JUN 30

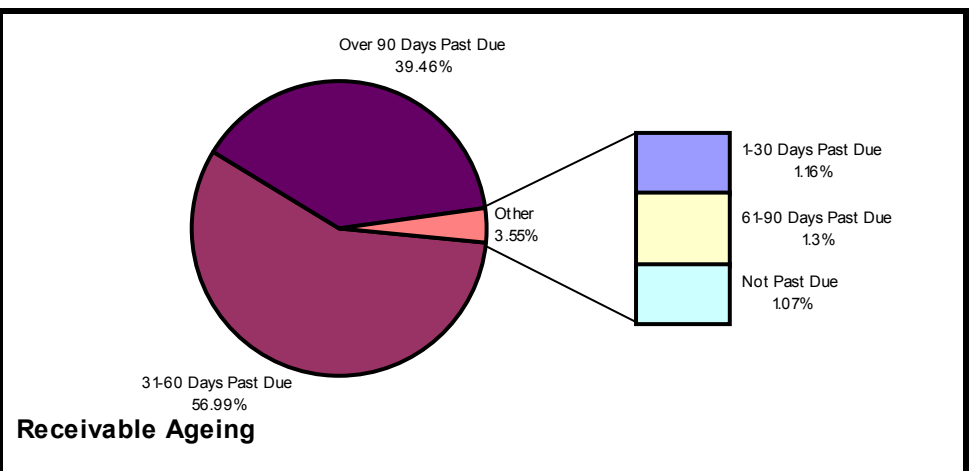
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$92,761	\$0	\$0	\$1,906,153	\$370,804	\$0
Est. Collectible Short-Term Rec.	\$92,761	\$0	\$0	\$1,906,153	\$370,804	\$0

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
697	\$2,021,341.93	\$71,385.00	\$0.00

The increase in receivables may be attributable to the economy. With the downturn in the economy people have been trying to "cut corners" and not get licensed resulting in more investigations by the department and more fines levied.

Most fines are paid at the time of judgment. Those that are not paid make up the receivable balance.



Summary of Department of Commerce Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
6700100 CRC CSF-COMMERCE SERVI	102,644	130,033	0	130,033	127,717	107,594
6701000 CRC GENERAL REGULATION	337	645	0	645	499	398
6702910 CRC DOPL-ARCHITECTS E/	600	0	0	0	0	0
6702920 CRC DOPL-LIEN RECOVERY	1,715	1,510	0	1,510	1,090	1,090
6702940 CRC DOPL-LANDSCAPE ARC	0	950	0	950	950	950
6702950 CRC DOPL PHYSICIANS E/	3,500	3,500	0	3,500	3,500	3,500
6702970 CRC NURSES EDUCATION &	1,250	1,187	0	1,187	1,187	687
6702990 CRC COSMET/BARBER ED &	600	400	0	400	400	400
6703910 CRC SIE-SECURITIES INV	262,852	681,000	0	681,000	681,000	681,000
6704910 CRC C/P-CONSUMER PROTC	74,107	1,550,379	0	1,550,379	1,527,879	139,412
6706900 CRC RE-REAL ESTATE EDU	0	39	0	39	39	39
6706910 CRC R/E-EDUCATION AND	0	4	0	4	4	1
6706990 CRC RE-RESIDENTIAL MOR	0	72	0	72	0	0
Agency Totals:	447,605	2,369,719	0	2,369,719	2,344,265	935,072

The Division of Financial Institutions monitors and regulates the Financial Institutions of the state.

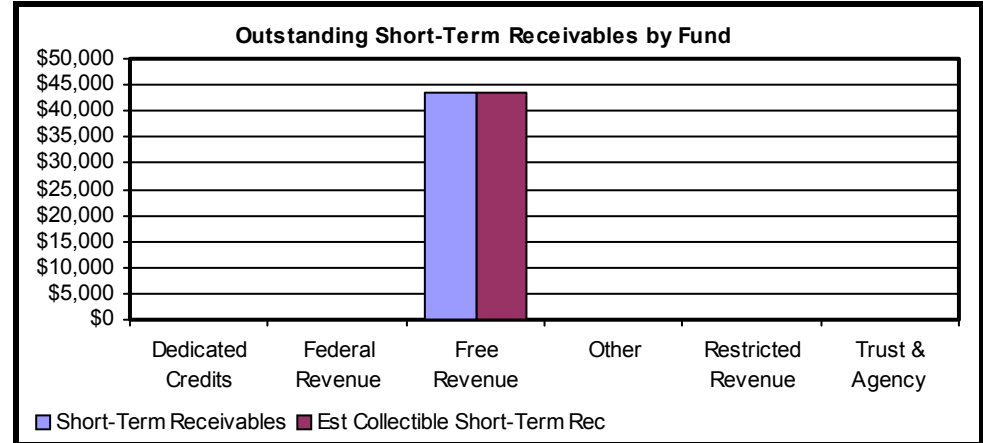
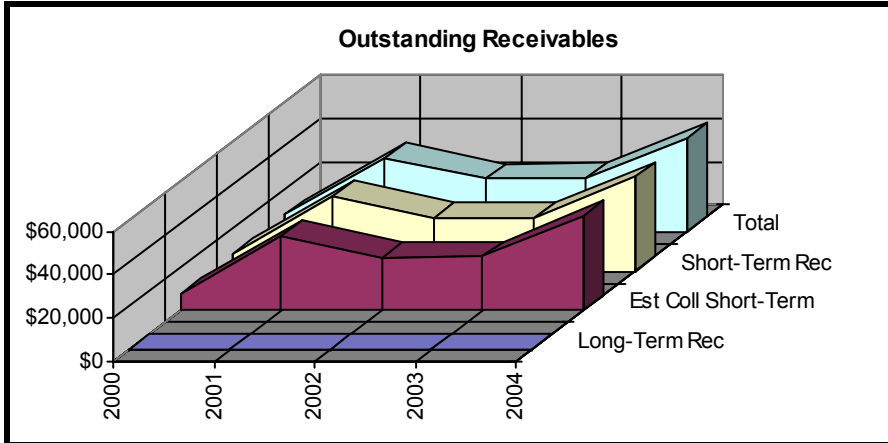
Summary of Financial Institutions Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
6806800 FI- FINANCIAL INSTITUT	0	0	0	0	0	0
Agency Totals:	0	0	0	0	0	0

Summary of Insurance Department Short-Term Receivables

Insurance ensures the solidarity of insurers doing business in Utah, the fair and equitable treatment of policy holders, claimants, and insurers an adequate and healthy Insurance market characterized by competitive conditions, innovation, and the exercise of initiative.



Comments:

The Department of Insurance continues to do a good job managing and collecting receivables. The agency has met 4 of 6 FY04 accounts receivable performance measures. This is the same as FY03.

All receivables reported are considered collectible. Receivables increased 75.2%, \$18 K in FY04. Past-due receivables increased by 440%. Receivables past-due Over 90 Days increased from \$4 K to \$13.4 K.

Receivables reported are comprised of fees for periodic examinations of insurance companies for compliance with state regulations.

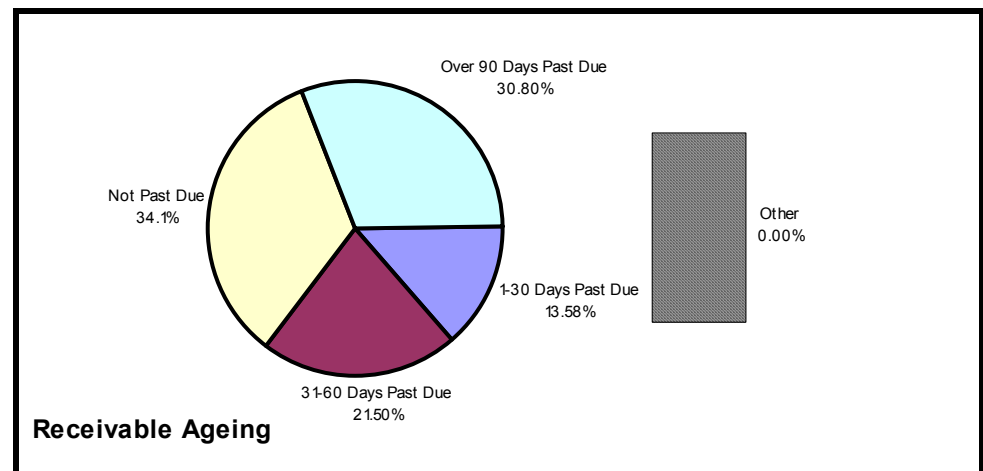
FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
25	\$268,923.00	\$249,397.00	\$0.00

Collection of receivables is performed by Agency staff.

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$43,468	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$43,468	\$0	\$0	\$0



Summary of Insurance Department Short-Term Receivables

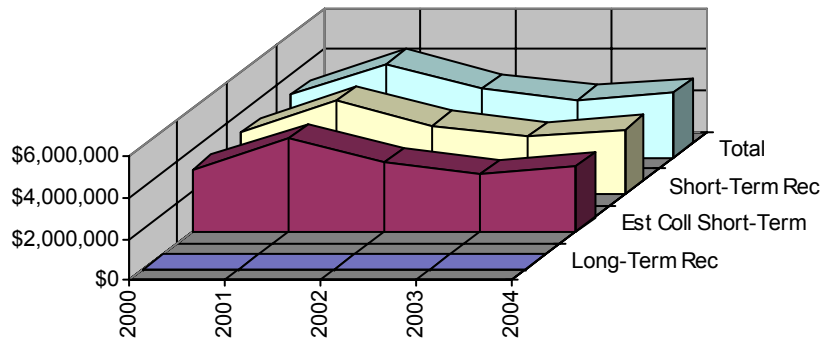
For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
6906901 INS INSURANCE DEPARTME	24,806	34,968	0	34,968	23,635	8,387
0016920 FRE INSURANCE FEES	0	8,500	0	8,500	5,000	5,000
Agency Totals:	24,806	43,468	0	43,468	28,635	13,387

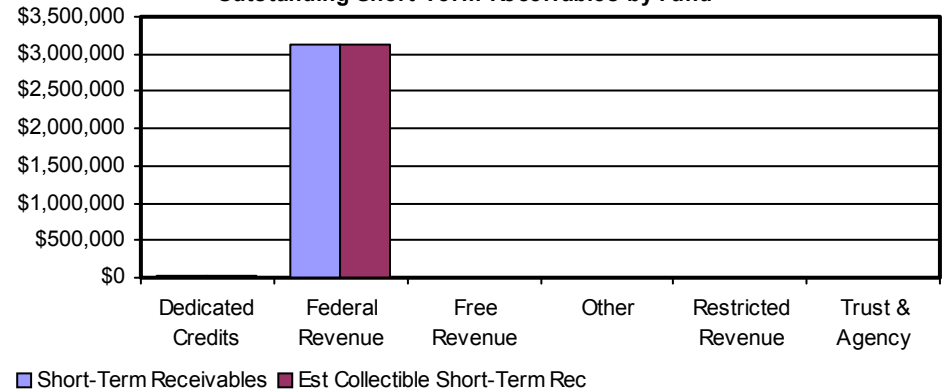
Summary of Community Economic Development Short-Term Receivables

This Department oversees economic development activities within the State through planning, technical assistance, and information distribution.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Department of Community and Economic Development continues to do a good job of managing and collecting their receivables. They exceed the State's FY04 accounts receivable performance measures in 5 of 6 categories. 99.43% of receivables are not past-due.

Short-Term Receivables by Fund Detail - 2004 JUN 30

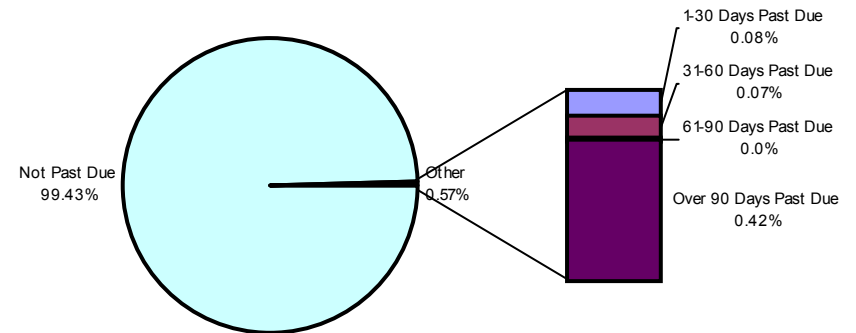
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$29,036	\$3,128,287	\$0	\$5,051	\$0	\$0
Est. Collectible Short-Term Rec.	\$29,036	\$3,128,287	\$0	\$5,051	\$0	\$0

The majority of the receivable balance is due from Federal Grants. The remainder is generated by the sale of Goods and Services to the public and State Library Dedicated Credits.

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
129	\$39,146,817.72	\$38,754,278.35	\$0.00

Receivables are collected by agency staff.



Receivable Ageing

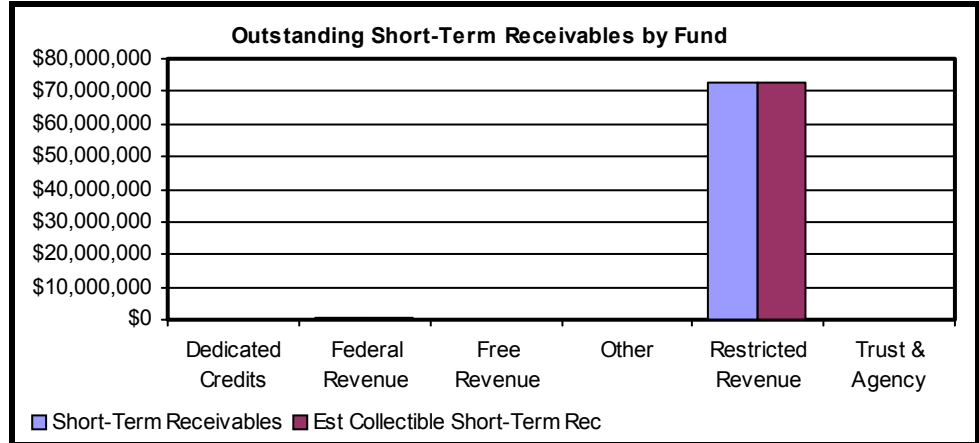
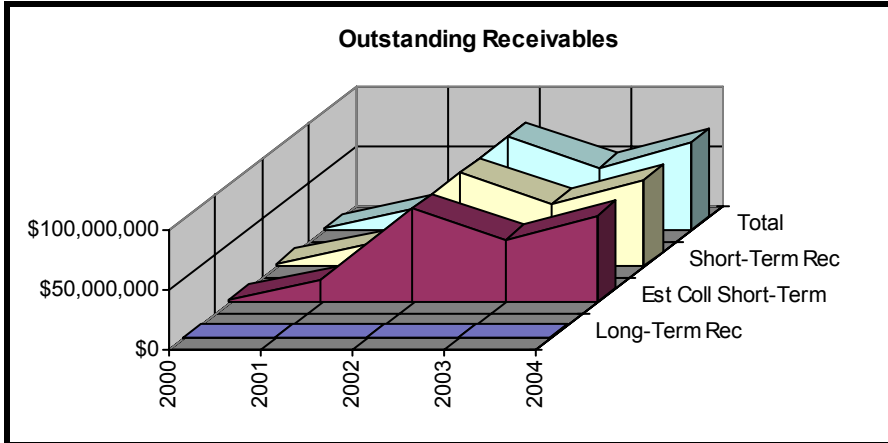
Summary of Community Economic Development Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
7100100 CED ADMINISTRATION	0	355	0	355	0	0
7100900 CED INCENTIVE FUNDS	0	6,635	0	6,635	0	0
7102000 CED BUSINESS & ECONOMI	1,945	1,945	0	1,945	1,945	1,945
7102900 CED DIVISION OF INDIAN	50,130	24,053	0	24,053	0	0
7103000 CED TRAVEL DEVELOPMENT	1,871	777	0	777	260	0
7104500 CED HST STATE HISTORIC	11,011	38,914	0	38,914	4,554	1,496
7105000 CED HST STATE HISTORY	299,492	0	0	0	0	0
7105500 CED UTAH ARTS COUNCIL	0	0	0	0	0	0
7106000 CED STATE LIBRARY	71,069	5,601	0	5,601	0	0
7109000 CED COMMUNITY DEVELOPM	2,349,350	3,078,942	0	3,078,942	6,116	4,586
7109150 CED PACIFIC ISLANDER A	13,862	5,153	0	5,153	5,153	5,153
7109492 CED OWHTF HOME	9,326	0	0	0	0	0
Agency Totals:	2,808,056	3,162,375	0	3,162,375	18,027	13,180

Summary of Utah Dept of Transportation Short-Term Receivables

This Department builds and maintains the state's transportation system, plans and implements new highway projects, improves pavement conditions on existing roads, and assures highway safety through appropriate design and maintenance.



Comments:

The Department of Transportation (DOT) continues to do a good job collecting and managing their receivables. They exceed the State's accounts receivable performance measures in 4 of 6 categories.

The department continues to experience a large number of damage claims to state property. The damage claims are worked in the respective DOT regions during the first 60 to 90 days. When they become delinquent, they are written off the agency's financial records and transferred to OSDC for further collection action.

In FY04 Short-Term receivables increased \$20.16 M, 37.64%. Receivables past due increased by \$276 K, 8.48%. Receivables over 90 days past-due increased

FY2004 Receivables

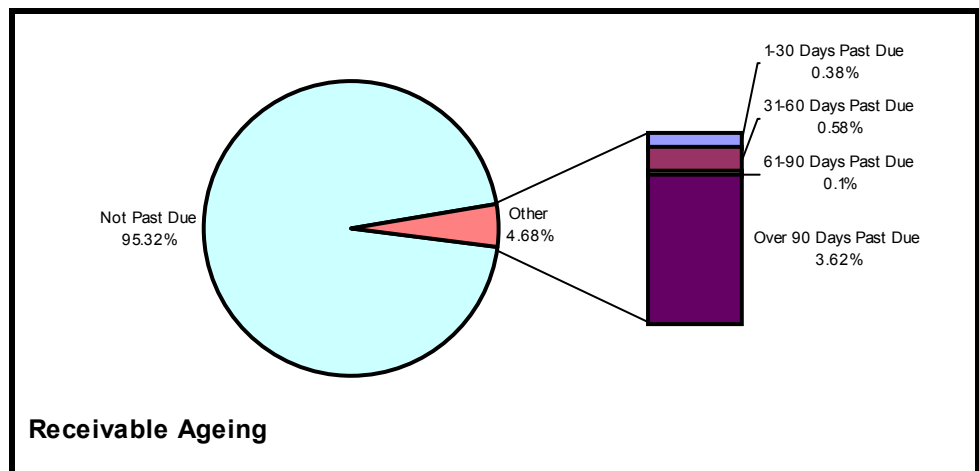
# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	\$407,180,896.73	\$376,481,827.00	\$0.00

\$1.31 M, 96.19%. Past-due receivables are 4.69% of total Short-Term balance.

The increase in receivables has been generated by DOT Management. The increase is due primarily to damage claims, new roads and public transportation construction projects and road repairs.

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust Agency
Short-Term Receivables	\$0	\$869,226	\$0	\$0	\$72,864,592	\$0
Est. Collectible Short-Term Rec.	\$0	\$869,226	\$0	\$0	\$72,664,592	\$0



Summary of Utah Dept of Transportation Short-Term Receivables

For the 2004 Fiscal Year

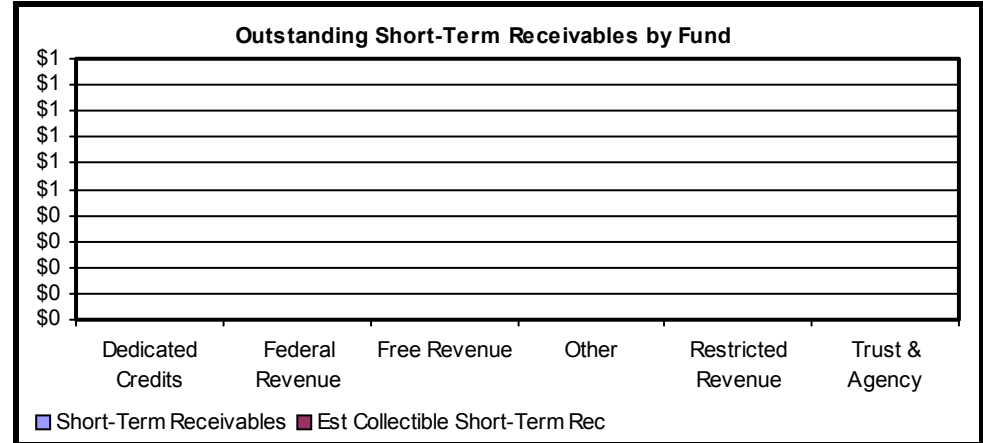
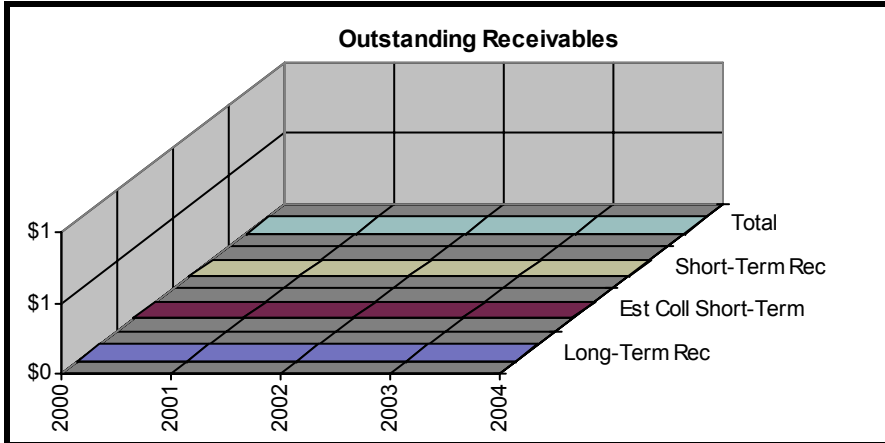
	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
8108130 DOT COMPTROLLER	52,440,300	72,864,592	200,000	72,664,592	3,366,833	2,590,131
8108400 DOT CONSTRUCTION MGMT	70,000	869,226	0	869,226	82,041	82,041
8108940 DOT AERONAUTICS	1,060,769	0	0	0	0	0
Agency Totals:	53,571,069	73,733,818	200,000	73,533,818	3,448,874	2,672,172

Comments:

Most receivables are from the Federal Government and are 100% collectible. Some receivables are from cities and counties and some are from individuals and insurance companies which are slow to pay. The amounts presented on the DOT Construction Management line above have been backed out of the DOT Comptroller line. It was discovered that the items on the second line (from FINET) are included in the first line (from the manual report). OSDC will work with DOT during the year to determine how best to report the receivables.

Summary of Board of Bonding Commission Short-Term Receivables

The Division of Finance is using this agency account to control the bonding debt for the
State



Comments:

There are no outstanding receivables and as a rule there should not be any as the account is being used as a clearing account.

Short-Term Receivables by Fund Detail - 2004 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$0

FY2004 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0	\$102,885.50	\$102,885.50	\$0.00

Receivable Ageing

Summary of Board of Bonding Commission Short-Term Receivables

For the 2004 Fiscal Year

	<i>Short-Term Rec. 6-30-2003</i>	<i>Short-Term Rec. 6-30-2004</i>	<i>Allowance for Doubtful Acts. 6-30-2004</i>	<i>Projected Collectible 6-30-2004</i>	<i>Total Past-Due 6-30-2004</i>	<i>Over 90 Days Past-Due 6-30-2004</i>
9000336 BBC 96A CEU STUDENT CE	0	0	0	0	0	0
9000338 BBC 96A SEVIER ATC	0	0	0	0	0	0
Agency Totals:	0	0	0	0	0	0